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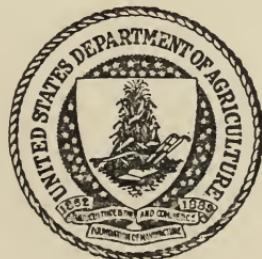
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UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

COMPILED
AGRICULTURAL ADJUSTMENT ACT
AS AMENDED
AND
ACTS RELATING THERETO

AS OF JUNE 29, 1934



UNITED STATES
GOVERNMENT PRINTING OFFICE
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CONTENTS

	<i>Page</i>
AGRICULTURAL ADJUSTMENT ACT, AS AMENDED, AS OF JUNE 29, 1934-----	1-27
APPENDIX A, AMENDATORY LEGISLATION-----	29-47

<i>73d Congress</i>	<i>Legislation</i>	<i>Citation</i>	<i>Page</i>
Public, No. 75---	Farm Credit Act of 1933, approved June 16, 1933 (extract). (Appointment of State Administrator.)	48 Stat. 273; 7 U.S.C. §610.	29
Public, No. 67---	National Industrial Recovery Act, approved June 16, 1933 (extracts).	48 Stat. 199, 210; 15 U.S.C. §708, 7 U.S.C. §607.	30
Public, No. 142--	Jones-Connally Cattle Act, approved April 7, 1934 (to include cattle and other products as basic agricultural commodities).	48 Stat. 528; 7 U.S.C. §608 et seq.	31
Public, No. 213--	Jones-Costigan Sugar Act, approved May 9, 1934 (to include sugar beets and sugar-cane as basic agricultural commodities).	48 Stat. 670; 7 U.S.C. §608a et passim.	33
Public, No. 367--	Dieterich amendment, approved June 16, 1934 (refunds or credits of taxes upon the sales of articles to organizations for charitable use).	48 Stat. 973; 7 U.S.C. §615.	42
Public, No. 412--	Emergency Appropriation Act, fiscal year 1935, approved June 19, 1934 (extracts).	48 Stat. 1058-1059; 7 U.S.C. §§ 604, 605.	43
Public, No. 476--	Flannagan amendment, approved June 26, 1934 (processing tax on hogs; floor stocks tax adjustment; suspension of tax on low-valued articles).	48 Stat. 1241; 7 U.S.C. §609 et passim.	45

APPENDIX B, RELATED LEGISLATION-----	<i>48-84</i>
--------------------------------------	--------------

<i>73d Congress</i>	<i>Legislation</i>	<i>Citation</i>	<i>Page</i>
Public, No. 470--	Floor stocks tax, cotton machinery belting, approved June 26, 1934.	48 Stat. 1223; 7 U.S.C. §§621, 622.	48
Public, No. 86--	Enabling Congressmen to enter into contracts made under the Agricultural Adjustment Act, approved January 25, 1934.	48 Stat. 337; 41 U.S.C. §22, 18 U.S.C. §206.	49

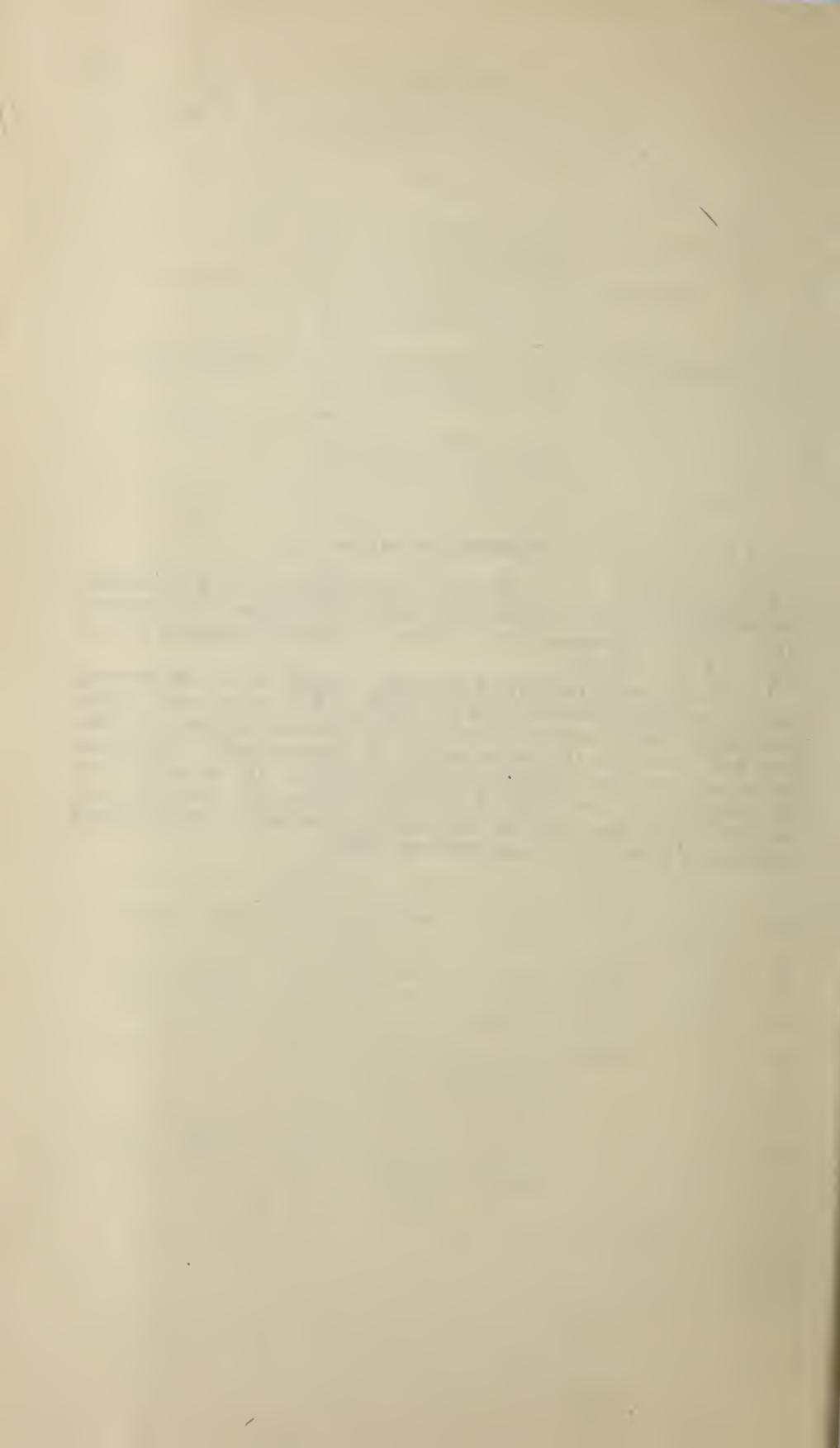
APPENDIX B, RELATED LEGISLATION (Continued)

73d Congress	Legislation	Citation	Page
Public, No. 67--	National Industrial Recovery Act, approved June 16, 1933 (extract). (Appropriation.)	48 Stat. 210; 40 U.S.C. § 411.	50
Public, No. 77--	Fourth Deficiency Act, fiscal year 1933, approved June 16, 1933 (extract). (Appropriation.)	48 Stat. 275----	50
Public Resolution No. 27.	Appropriation for cotton, cattle, dairy products, etc., approved May 25, 1934 (extract).	48 Stat. 805----	52
Public, No. 412--	Emergency Appropriation Act, fiscal year 1935, approved June 19, 1934 (extract).	48 Stat. 1056----	53
	Federal Trade Commission Act, approved September 26, 1914 (extract).	38 Stat. 722-724; 15 U.S.C. §§48-50.	54
	Revenue Act of 1926 (extract). (Penalties, returns, and payment of taxes.)	44 Stat. 116; 26 U.S.C. §§1265-1269.	57
	Returns and payment of taxes.	Rev. Stat. §§3176, 3184; 26 U.S.C. §§97, 98, 104.	58
	Revenue Act of 1932 (extract). (Return and payment of manufacturers' taxes.)	47 Stat. 269; 26 U.S.C. note to §§3601-3629.	59
	Reconstruction Finance Corporation Act, approved January 20, 1932 (extracts). (Use of special agricultural credit corporations in relation to marketing plans set up under marketing agreements.)	47 Stat. 6, 9; 15 U.S.C. §§605, 609.	60
	Tariff Act of 1930 (extract). (Drawback and refunds.)	46 Stat. 693; 19 U.S.C. § 1313.	63
Public, No. 169--	Bankhead Cotton Act of 1934, as amended, approved April 21, 1934.	48 Stat. 598; 7 U.S.C. §701 et seq.	65
Public Resolution No. 29.	Oaths under Bankhead Cotton Act, approved June 6, 1934.	48 Stat. 911; 7 U.S.C. §726.	75
Public, No. 483--	Kerr Tobacco Act, approved June 28, 1934.	48 Stat. 1275----	76
Public, No. 97--	Crop production loans, feed for livestock in drought and storm-stricken areas, approved February 23, 1934 (extract).	48 Stat. 354----	83
House Concurrent Resolution 32.	Investigation of sale and distribution of milk by Federal Trade Commission, agreed to June 15, 1934.	-----	84

PREFATORY NOTE

Throughout the text of this document *italics* are used to indicate matter added by way of amendment since the passage of the original Agricultural Adjustment Act, Public, No. 10, 73d Congress, Title I, approved May 12, 1933.

Two forms of notes have been used. Those of an explanatory nature are made footnotes and are numbered consecutively. Those containing the statutory citations for the amendatory legislation are placed in the body of the Act immediately subsequent to the sections or paragraphs which they amend. In instances where the language of the original Act was stricken or changed, comparative prints are used, in which heavy brackets indicate deleted matter, and new matter is set forth in *italics*.



COMPILATION OF AGRICULTURAL ADJUSTMENT ACT, AS AMENDED, AND ACTS RELATING THERETO

AGRICULTURAL ADJUSTMENT ACT, AS AMENDED, AS OF JUNE 29, 1934

AN ACT

To relieve the existing national economic emergency by increasing agricultural purchasing power to raise revenue for extraordinary expenses incurred by reason of such emergency, to provide emergency relief with respect to agricultural indebtedness, to provide for the orderly liquidation of joint-stock land banks, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

TITLE I—AGRICULTURAL ADJUSTMENT¹

DECLARATION OF EMERGENCY

That the present acute economic emergency being in part the consequence of a severe and increasing disparity between the prices of agricultural and other commodities, which disparity has largely destroyed the purchasing power of farmers for industrial products, has broken down the orderly exchange of commodities, and has seriously impaired the agricultural assets supporting the national credit structure, it is hereby declared that these conditions in the basic industry of agriculture have affected transactions in agricultural commodities with a national public interest, have burdened and obstructed the normal currents of commerce in such commodities, and render imperative the immediate enactment of title I of this Act.

DECLARATION OF POLICY

SEC. 2. It is hereby declared to be the policy of Congress—

(1) To establish and maintain such balance between the production and consumption of agricultural commodities, and such marketing conditions therefor, as will reestablish prices to farmers at a level that will give agricultural commodities a purchasing power with respect to articles that farmers buy, equivalent to the purchasing power of agricultural commodities in the base period. The base period in the case of all agricultural commodities except tobacco shall be the prewar period, August 1909–July 1914. In the case of tobacco, the base period shall be the postwar period, August 1919–July 1929.

¹Original Act was Title I of Public, No. 10, 73d Congress (H.R. 3835), 48 Stat. 31 (1933); 7 U.S.C. 601 et seq. By sec. 8 (a) of the National Industrial Recovery Act, Title I may be referred to as the "Agricultural Adjustment Act." (For text of sec. 8, see p. 30.)

(2) To approach such equality of purchasing power by gradual correction of the present inequalities therein at as rapid a rate as is deemed feasible in view of the current consumptive demand in domestic and foreign markets.

(3) To protect the consumers' interest by readjusting farm production at such level as will not increase the percentage of the consumers' retail expenditures for agricultural commodities, or products derived therefrom, which is returned to the farmer, above the percentage which was returned to the farmer in the prewar period, August 1909-July 1914.

PART 1—COTTON OPTION CONTRACTS

SEC. 3. The Federal Farm Board and all departments and other agencies of the Government, not including the Federal intermediate credit banks, are hereby directed—

(a) To sell to the Secretary of Agriculture at such price as may be agreed upon, not in excess of the market price, all cotton now owned by them.

(b) To take such action and to make such settlements as are necessary in order to acquire full legal title to all cotton on which money has been loaned or advanced by any department or agency of the United States, including futures contracts for cotton or which is held as collateral for loans or advances and to make final settlement of such loans and advances as follows:

(1) In making such settlements with regard to cotton, including operations to which such cotton is related, such cotton shall be taken over by all such departments or agencies other than the Secretary of Agriculture at a price or sum equal to the amounts directly or indirectly loaned or advanced thereon and outstanding, including loans by the Government department or agency and any loans senior thereto, plus any sums required to adjust advances to growers to 90 per centum of the value of their cotton at the date of its delivery in the first instance as collateral to the department or agency involved, such sums to be computed by subtracting the total amount already advanced to growers on account of pools of which such cotton was a part, from 90 per centum of the value of the cotton to be taken over as of the time of such delivery as collateral, plus unpaid accrued carrying charges and operating costs on such cotton, less, however, any existing assets of the borrower derived from net income, earnings, or profits arising from such cotton, and from operations to which such cotton is related; all as determined by the department or agency making the settlement.

(2) The Secretary of Agriculture shall make settlements with respect to cotton held as collateral for loans or advances made by him on such terms as in his judgment may be deemed advisable, and to carry out the provisions of this section, is authorized to indemnify or furnish bonds to warehousemen for lost warehouse receipts and to pay the premiums on such bonds.

When full legal title to the cotton referred to in (b) has been acquired, it shall be sold to the Secretary of Agriculture for the purposes of this section, in the same manner as provided in (a).

(c) The Secretary of Agriculture is hereby authorized to purchase the cotton specified in paragraphs (a) and (b).

SEC. 4. (a) The Secretary of Agriculture shall have authority to borrow money upon all cotton in his possession or control and *may, at his discretion, deposit as collateral for such loans the warehouse receipts for such cotton.*

(b) *The Secretary of the Treasury is authorized to advance, in his discretion, out of any money in the Treasury not otherwise appropriated, the sum of \$100,000,000 to be available, until March 1, 1936, to the Secretary of Agriculture, for paying off any debt or debts which may have been or may be incurred by the Secretary of Agriculture and discharging any lien or liens which may have arisen or may arise pursuant to part 1 of this title, for protecting title to any cotton which may have been or may be acquired by the Secretary of Agriculture under authority of part 1 of this title, and for paying any expenses (including, but not limited to, warehouse charges, insurance, salaries, interest, costs, and commissions) incident to carrying, handling, insuring, and marketing of said cotton and for the purposes described in subsection (e) of this section.*

(c) *The funds authorized by subsection (b) of this section shall be made available to the Secretary of Agriculture from time to time upon his request and with the approval of the Secretary of the Treasury. Each such request shall be accompanied by a statement showing by weight and average grade and staple the quantity of cotton held by the Secretary of Agriculture and the approximate aggregate market value thereof.*

(d) *It is the purpose of subsections (b) and (c) to provide an alternative method to that provided by subsection (a), for enabling the Secretary of Agriculture to finance the acquisition, carrying, handling, insuring, and marketing of cotton acquired by him under authority of section 3 of this Act. The Secretary of Agriculture may at his discretion make use of either or both of the methods provided in this section for obtaining funds for the purposes hereinabove enumerated.*

(e) *The Secretary of Agriculture is authorized to use in his discretion any funds obtained by him pursuant to the provisions of subsection (a) or (b) of this section or of section 5 for making advances to any agency which may have been or may be established by the Secretary of Agriculture for the handling, carrying, insuring, or marketing of any cotton acquired by the Secretary of Agriculture, to enable any such agency to perform, exercise, and discharge any of the duties, privileges, and functions which such agency may be authorized to perform, exercise, or discharge.*

(f) *The proceeds derived from the sale of cotton shall be held for the Secretary of Agriculture by the Treasurer of the United States in a special deposit account and shall be used by the Secretary of Agriculture to discharge the obligations incurred under authority of part 1 of this title. Whenever any cotton shall be marketed the net proceeds (after discharge of other obligations incurred with respect thereto) derived from the sale thereof shall be used, to the extent required, to reimburse the Treasury for such portion of the funds hereby provided for as shall have been used, which shall be covered*

into the Treasury as a miscellaneous receipt. If when all of the cotton acquired by the Secretary of Agriculture shall have been marketed and all of the obligations incurred with respect to such cotton shall have been discharged, and the Treasury reimbursed for any and all sums which may have been advanced pursuant to subsection (b), there shall remain any balance in the hands of the Secretary of Agriculture, such balance shall be covered into the Treasury as miscellaneous receipts.

As amended by Title II of the Emergency Appropriation Act, fiscal year 1935, Public, No. 412, 73d Congress, approved June 19, 1934.

SEC. 5. The Reconstruction Finance Corporation is hereby authorized and directed to advance money and to make loans to the Secretary of Agriculture for the purpose of providing funds with which to enable the Secretary of Agriculture to perform the duties and functions which he is directed or authorized to perform under the provisions of part 1 of this title, provided such advance of money or such loans shall not be for amounts in excess of the market value of the cotton, or the interest of the Secretary of Agriculture in the cotton, against which the advance or loan is to be made at the time such advance or loan may be applied for by the Secretary of Agriculture, plus costs, expenses, and commissions incurred incidental to handling, carrying, and marketing of such cotton. The Secretary of Agriculture shall not be required to pledge or deposit warehouse receipts or other evidences of title to cotton as security for any advance of money or loans made pursuant hereto, but it shall be sufficient if the Secretary shall give to the Reconstruction Finance Corporation a written statement showing the quantity of cotton by weight and the average grade and staple of the cotton against which the advance or loan is to be made. The amount of notes, bonds, debentures, and other obligations which the Reconstruction Finance Corporation is authorized and empowered to issue and to have outstanding at any one time under existing law is hereby increased by an amount sufficient to carry out the provisions of this section.

As amended by Title II of the Emergency Appropriation Act, fiscal year 1935, Public, No. 412, 73d Congress, approved June 19, 1934.

A comparative print of the section prior to and after its amendment is as follows:

SEC. 5. The Reconstruction Finance Corporation is hereby authorized and directed to advance money and to make loans to the Secretary of Agriculture [to acquire such cotton and to pay the classing, carrying, and merchandising costs thereon, in such amounts and upon such terms as may be agreed upon by the Secretary and the Reconstruction Finance Corporation, with such warehouse receipts as collateral security:] for the purpose of providing funds with which to enable the Secretary of Agriculture to perform the duties and functions which he is directed or authorized to perform under the provisions of part 1 of this title, provided such advance of money or such loans shall not be for amounts in excess of the market value of the cotton, or the interest of the Secretary of Agriculture in the cotton, against which the advance or loan is to be made at the time such advance or loan may be applied for by the Secretary of Agriculture, plus costs, expenses, and commissions incurred incidental to handling, carrying, and marketing of such cotton. [Provided, however, That in any instance where it is impossible or impracticable for the Secretary to deliver such ware-

house receipts as collateral security for the advances and loans herein provided to be made, the Reconstruction Finance Corporation may accept in lieu of all or any part thereof such other security as it may consider acceptable for the purposes aforesaid, including an assignment or assignments of the equity and interest of the Secretary in warehouse receipts pledged to secure other indebtedness.] *The Secretary of Agriculture shall not be required to pledge or deposit warehouse receipts or other evidences of title to cotton as security for any advance of money or loans made pursuant hereto, but it shall be sufficient if the Secretary shall give to the Reconstruction Finance Corporation a written statement showing the quantity of cotton by weight and the average grade and staple of the cotton against which the advance or loan is to be made.* The amount of notes, bonds, debentures, and other [such] obligations which the Reconstruction Finance Corporation is authorized and empowered to issue and to have outstanding at any one time under existing law is hereby increased by an amount sufficient to carry out the provisions of this section.

SEC. 6. (a) The Secretary of Agriculture is hereby authorized to enter into option contracts with the producers of cotton to sell to any such producer an amount of cotton to be agreed upon not in excess of the amount of reduction in production of cotton by such producer below the amount produced by him in the preceding crop year, in all cases where such producer agrees in writing to reduce the amount of cotton produced by him in 1933, below his production in the previous year, by not less than 30 per centum, without increase in commercial fertilization per acre.

(b) To any such producer so agreeing to reduce production the Secretary of Agriculture shall deliver a nontransferable-option contract agreeing to sell to said producer an amount, equivalent to the amount of his agreed reduction, of the cotton in the possession and control of the Secretary.

(c) The producer is to have the option to buy said cotton at the average price paid by the Secretary for the cotton procured under section 3, and is to have the right at any time up to January 1, 1934, to exercise his option, upon proof that he has complied with his contract and with all the rules and regulations of the Secretary of Agriculture with respect thereto, by taking said cotton upon payment by him of his option price and all actual carrying charges on such cotton; or the Secretary may sell such cotton for the account of such producer, paying him the excess of the market price at the date of sale over the average price above referred to after deducting all actual and necessary carrying charges: *Provided*, That in no event shall the producer be held responsible or liable for financial loss incurred in the holding of such cotton or on account of the carrying charges therein: *Provided further*, That such agreement to curtail cotton production shall contain a further provision that such cotton producer shall not use the land taken out of cotton production for the production for sale, directly or indirectly, of any other nationally produced agricultural commodity or product.

(d) If any cotton held by the Secretary of Agriculture is not disposed of under subsection (c), the Secretary is authorized to enter into similar option contracts with respect to such cotton, conditioned upon a like reduction of production in 1934, and permitting the producer in each case to exercise his option at any time up to January 1, 1935.

SEC. 7. The Secretary shall sell the cotton held by him at his discretion, but subject to the foregoing provisions: Provided, That he shall dispose of all cotton held by him by March 1, 1936: Provided further, That notwithstanding the provisions of section 6, the Secretary shall have authority to enter into option contracts with producers of cotton to sell to the producers such cotton held by him, in such amounts and at such prices and upon such terms and conditions as the Secretary may deem advisable, in combination with rental or benefit payments provided for in part 2 of this title.

Notwithstanding any provisions of existing law, the Secretary of Agriculture may in the administration of the Agricultural Adjustment Act make public such information as he deems necessary in order to effectuate the purposes of such Act.

As amended by sec. 221 of the National Industrial Recovery Act, Public, No. 67, 73d Congress, 48 Stat. 210; 15 U.S.C. § 607.

The amendment struck out the entire section and substituted the above in lieu thereof. A comparative print of sec. 7 prior to and after its amendment is as follows:

Sec. 7. The Secretary shall sell the cotton held by him at his discretion, but subject to the foregoing provisions: Provided, That he shall dispose of all cotton held by him by March 1, 1936: Provided further, That notwithstanding the provisions of section 6, the Secretary shall have authority to enter into [Additional] option contracts [for so much of such cotton as is not necessary to comply with the provisions of section 6.] with producers of cotton to sell to the producers such cotton held by him, in such amounts and at such prices and upon such terms and conditions as the Secretary may deem advisable, in combination with rental or benefit payments [as] provided for in part 2 of this title.

Notwithstanding any provisions of existing law, the Secretary of Agriculture may in the administration of the Agricultural Adjustment Act make public such information as he deems necessary in order to effectuate the purposes of such Act.

PART 2—COMMODITY BENEFITS

GENERAL POWERS

SEC. 8.² In order to effectuate the declared policy, the Secretary of Agriculture shall have power—

(1) *To provide for reduction in the acreage or reduction in the production for market, or both, of any basic agricultural commodity, through agreements with producers or by other voluntary methods, and to provide for rental or benefit payments in connection therewith or upon that part of the production of any basic agricultural commodity required for domestic consumption, in such amounts as the Secretary deems fair and reasonable, to be paid out of any moneys available for such payments; and, in the case of sugar beets or sugarcane, in the event that it shall be established to the satisfaction of the Secretary of Agriculture that returns to growers or producers, under the contracts for the 1933-1934 crop of sugar beets or sugarcane, entered into by and between the processors and producers and/or growers thereof, were reduced by reason of the payment of the proc-*

² Sec. 3741 of the Revised Statutes of the United States and secs. 114 and 115 of the Criminal Code of the United States are made inapplicable to contracts made by Congressmen under the Agricultural Adjustment Act by Public, No. 86, 73d Congress, as amended by National Housing Act, Public No. 479, 73d Congress. See p. 49.

essing tax, and/or the corresponding floor stocks tax, on sugar beets or sugarcane, in addition to the foregoing rental or benefit payments, to make such payments, representing in whole or in part such tax, as the Secretary deems fair and reasonable, to producers who agree, or have agreed, to participate in the program for reduction in the acreage or reduction in the production for market, or both, of sugar beets or sugarcane. Under regulations of the Secretary of Agriculture requiring adequate facilities for the storage of any non-perishable agricultural commodity on the farm, inspection and measurement of any such commodity so stored, and the locking and sealing thereof, and such other regulations as may be prescribed by the Secretary of Agriculture for the protection of such commodity and for the marketing thereof, a reasonable percentage of any benefit payment may be advanced on any such commodity so stored. In any such case, such deduction may be made from the amount of the benefit payment as the Secretary of Agriculture determines will reasonably compensate for the cost of inspection and sealing, but no deduction may be made for interest.

As amended by sec. 14 of the Jones-Costigan Sugar Act, Public, No. 213, 73d Congress, approved May 9, 1934.

(2) *After due notice and opportunity for hearing, to enter into marketing agreements with processors, producers, associations of producers, and others engaged in the handling of any agricultural commodity or product thereof, in the current of or in competition with, or so as to burden, obstruct, or in any way affect, interstate or foreign commerce.* The making of any such agreement shall not be held to be in violation of any of the antitrust laws of the United States, and any such agreement shall be deemed to be lawful: *Provided*, That no such agreement shall remain in force after the termination of this Act. For the purpose of carrying out any such agreement the parties thereto shall be eligible for loans from the Reconstruction Finance Corporation under section 5 of the Reconstruction Finance Corporation Act.⁸ Such loans shall not be in excess of such amounts as may be authorized by the agreements.

As amended by sec. 7 of the Jones-Connally Cattle Act, Public, No. 142, 73d Congress, approved April 7, 1934.

A comparative print of the first sentence of subsection (2) prior to and after its amendment is as follows:

After due notice and opportunity for hearing, to [To] enter into marketing agreements with processors, producers, associations of producers, and others engaged in the handling [in the current of interstate or foreign commerce] of any agricultural commodity or product thereof, [after due notice and opportunity for hearing to interested parties] in the current of or in competition with, or so as to burden, obstruct, or in any way affect, interstate or foreign commerce.

(3) To issue licenses permitting processors, associations of producers, and others to engage in the handling, in the current of interstate or foreign commerce, of any agricultural commodity or product thereof, or any competing commodity or product thereof. Such licenses shall be subject to such terms and conditions, not in

⁸ For text of sec. 5 of the Reconstruction Finance Corporation Act, as amended, see p. 60.

conflict with existing Acts of Congress or regulations pursuant thereto, as may be necessary to eliminate unfair practices or charges that prevent or tend to prevent the effectuation of the declared policy and the restoration of normal economic conditions in the marketing of such commodities or products and the financing thereof. The Secretary of Agriculture may suspend or revoke any such license, after due notice and opportunity for hearing, for violations of the terms or conditions thereof. Any order of the Secretary suspending or revoking any such license shall be final if in accordance with law. Any such person engaged in such handling without a license as required by the Secretary under this section shall be subject to a fine of not more than \$1,000 for each day during which the violation continues.

(4) To require any licensee under this section to furnish such reports as to quantities of agricultural commodities or products thereof bought and sold and the prices thereof, and as to trade practices and charges, and to keep such systems of accounts, as may be necessary for the purpose of part 2 of this title.

(5) No person engaged in the storage in a public warehouse of any basic agricultural commodity in the current of interstate or foreign commerce, shall deliver any such commodity upon which a warehouse receipt has been issued and is outstanding, without prior surrender and cancellation of such warehouse receipt. Any person violating any of the provisions of this subsection shall, upon conviction, be punished by a fine of not more than \$5,000, or by imprisonment for not more than two years, or both. The Secretary of Agriculture may revoke any license issued under subsection (3) of this section, if he finds, after due notice and opportunity for hearing, that the licensee has violated the provisions of this subsection.

Sec. 8a. (1) Having due regard to the welfare of domestic producers and to the protection of domestic consumers and to a just relation between the prices received by domestic producers and the prices paid by domestic consumers, the Secretary of Agriculture may, in order to effectuate the declared policy of this Act, from time to time, by orders or regulations—

(A) (i) *Forbid processors, handlers of sugar, and others from importing sugar into continental United States for consumption, or which shall be consumed, therein, and/or from transporting to, receiving in, processing or marketing in, continental United States, and/or from processing in any area to which the provisions of this title with respect to sugar beets and sugarcane may be made applicable, for consumption in continental United States, sugar from the Virgin Islands, the Philippine Islands, the Canal Zone, American Samoa, the island of Guam, and from foreign countries, including Cuba, respectively, in excess of quotas fixed by the Secretary of Agriculture, for any calendar year, based on average quantities therefrom brought into or imported into continental United States for consumption, or which was actually consumed, therein, during such three years, respectively, in the years 1925-1933, inclusive, as the Secretary of Agriculture may, from time to time, determine to be the most representative respective three years, adjusted, together*

with the quotas established pursuant to paragraph (ii), (in such manner as the Secretary shall determine) to the remainder of the total estimated consumption requirements of sugar for continental United States, determined pursuant to subsection (2) of this section, after deducting therefrom the quotas for continental United States, provided for by paragraph (B) of this subsection: Provided, however, That in such quotas there may be included, in the case of the Virgin Islands, the Philippine Islands, the Canal Zone, American Samoa, and the island of Guam, direct-consumption sugar up to an amount not exceeding the respective quantities of direct-consumption sugar therefrom brought into or imported into continental United States for consumption, or which was actually consumed, therein during the year 1931, 1932, or 1933, whichever is greater, and in the case of Cuba, direct-consumption sugar up to an amount not exceeding 22 per centum of the quota established for Cuba: And provided further, That any imported sugar, with respect to which a drawback of duty is allowed, under the provisions of section 313 of the Tariff Act of 1930,⁴ shall not be charged against the quota established by the Secretary of Agriculture hereunder for the country from which such sugar was imported, and the Secretary of Agriculture may, by orders or regulations, readjust any quota subject to the provisions of this section, except quotas fixed by paragraph (B) of this subsection; and may allot (or appoint an officer, including the Governor General of the Philippine Islands for that area, in his name to allot) any quota, and readjust any such allotment, from time to time, among the processors, handlers of sugar and others; and/or

(ii) Forbid processors, handlers of sugar, and others from transporting to, receiving in, processing or marketing in, continental United States, and/or from processing in the Territory of Hawaii or Puerto Rico for consumption in continental United States, sugar from the Territory of Hawaii or Puerto Rico, in excess of quotas fixed by the Secretary of Agriculture, for any calendar year, based on average quantities therefrom brought into continental United States for consumption, or which was actually consumed, therein during such three years, respectively, in the years 1925-1933, inclusive, as the Secretary of Agriculture may, from time to time, determine to be the most representative respective three years, adjusted, together with the quotas established pursuant to paragraph (i), (in such manner as the Secretary shall determine) to the remainder of the total estimated consumption requirements of sugar for continental United States, determined pursuant to subsection (2) of this section, after deducting therefrom the quotas for continental United States, provided for by paragraph (B) of this subsection: Provided, however, That in such quotas there may be included direct-consumption sugar up to an amount not exceeding the respective quantities of direct-consumption sugar therefrom brought into continental United States for consumption, or which was actually consumed, therein during the year 1931, 1932, or 1933, whichever is greater, and the Secretary of Agriculture may, by orders or regulations, allot such quotas and readjust any such allotment, from time to time, among the processors, handlers of sugar, and others; and/or

⁴ For text of sec. 313 of Tariff Act of 1930, see p. 63.

(B) Forbid processors, handlers of sugar, and others from marketing in, or in the current of, or in competition with, or so as to burden, obstruct, or in any way affect, interstate or foreign commerce, sugar manufactured from sugar beets and/or sugarcane, produced in the continental United States beet-sugar-producing area, the States of Louisiana and Florida, and any other State or States in excess of the following quotas, for any calendar year, except as provided for in subsection (2) of this section: United States beet-sugar area, one million five hundred and fifty thousand short tons raw value; the States of Louisiana and Florida, except as may be provided under paragraph (C) of this subsection, two hundred and sixty thousand short tons raw value; and the Secretary of Agriculture may, by orders or regulations, allot such quotas and readjust any such allotment, from time to time, among the processors, handlers of sugar, and others; and/or

(C) For any calendar year, determine the quota, but not less than the quota provided in paragraph (B), for any area producing less than two hundred and fifty thousand long tons of sugar raw value during the next preceding calendar year; and/or

(D) Establish a separate quota or quotas for edible molasses and/or sirup of cane juice produced in continental United States, in addition to, and/or for edible molasses, sirups, and sugar mixtures produced in any other area or areas to which this title relates, as part of or in addition to, the quotas established pursuant to paragraphs (A) to (C), inclusive, of this subsection, for use as such and not for the extraction of sugar.

(2) (A) The consumption requirements of sugar for continental United States, for the calendar year 1934, and for each succeeding calendar year, shall be determined by the Secretary of Agriculture from available statistics of the Department of Agriculture. The consumption requirements so determined shall, at such intervals as the Secretary finds necessary to effectuate the declared policy and the purposes of this Act, be adjusted by him to meet the actual requirements of the consumer as determined by the Secretary.

(B) In the event that available statistics of the Department of Agriculture during the course of any calendar year indicate that the consumption requirements of sugar for continental United States for such calendar year will exceed the amount of the consumption requirements determined for that year, the Secretary of Agriculture may prorate such estimated excess amount on the basis of the respective quotas determined by and pursuant to subsection (1) of this section: Provided, however, That for each calendar year there shall be allotted to continental United States not less than 30 per centum of any amount of consumption requirements therefor above six million four hundred and fifty-two thousand short tons raw value.

(C) In the event that available statistics of the Department of Agriculture during the course of any calendar year indicate that the consumption requirements of sugar for continental United States for such year will be less than the amount of the consumption requirements determined for that year, the amount of such deficiency may be proportionately deducted from the respective quotas determined by and pursuant to paragraph (A) of subsection (1) of this section.

(D) If, during any calendar year, any producing area is unable to produce and deliver its full quota of sugar, the Secretary of Agriculture may prorate this deficiency among the other areas on the basis of their respective quotas and ability to supply the deficiency.

(E) Notwithstanding the provisions of paragraphs (A) to (C), inclusive, of subsection (1) of this section, the Secretary of Agriculture may, in order to effectuate the declared policy of this Act, from time to time, by orders or regulations, deduct from the quotas for production, importing, receiving, and/or marketing, and/or from the allotments thereof, established pursuant to said paragraphs, in any given year, an amount for each year, respectively, representing the surplus stocks of sugar produced in that area, or a portion of the total surplus stocks of sugar produced in that area, in whole or in part, which may have accumulated in the year next preceding, over and above the quotas established for such year.

(3) In order more fully to effectuate the declared policy of this Act, as set forth in its declaration of policy, and to insure the equitable division between producers and/or growers and/or the processors of sugar beets or sugarcane of any of the proceeds which may be derived from the growing, processing and/or marketing of such sugar beets or sugarcane, and the processing and/or marketing of the products and byproducts thereof, all agreements authorized by this Act relating to sugar beets, sugarcane, or the products thereof may contain provisions which will limit or regulate child labor, and will fix minimum wages for workers or growers employed by the producers and/or processors of sugar beets and/or sugarcane who are parties to such agreements; and the Secretary, upon the request of any producer, or grower, or worker, or of any association of producers, or growers, or workers, or of any processor, of sugar beets or sugarcane, is hereby authorized to adjudicate any dispute as to any of the terms under which sugar beets or sugarcane are grown or are to be grown and/or marketed, and the sugar and byproducts thereof are to be marketed. The decision and any determination of the Secretary shall be final.

(4) Any person willfully violating any order or regulation of the Secretary of Agriculture issued under this section shall, upon conviction, be punished by a fine of not more than \$100.

(5) Any person willfully exceeding any quota or allotment fixed for him under this title by the Secretary of Agriculture, and any other person knowingly participating, or aiding, in the exceeding of said quota or allotment, shall forfeit to the United States a sum equal to three times the current market value of such excess, which forfeiture shall be recoverable in a civil suit brought in the name of the United States.

(6) The several district courts of the United States are hereby vested with jurisdiction specifically to enforce, and to prevent and restrain any person from violating, the provisions of this section, or of any order, regulation, agreement, or license heretofore or hereafter made or issued pursuant to this title, in any proceeding now pending or hereafter brought in said courts.

(7) Upon the request of the Secretary of Agriculture, it shall be the duty of the several district attorneys of the United States, in

their respective districts, under the directions of the Attorney General, to institute proceedings to enforce the remedies and to collect the forfeitures provided for in, or pursuant to, this title.

(8) The remedies provided for in this section shall be in addition to, and not exclusive of, any of the remedies or penalties provided for elsewhere in this title or now or hereafter existing at law or in equity.

(9) The term "person" as used in this title includes an individual, partnership, corporation, association, and any other business unit.

SEC. 8a added by sec. 4 of the Jones-Costigan Sugar Act, Public, no. 213, 73d Congress, approved May 9, 1934.

PROCESSING TAX

SEC. 9. (a) To obtain revenue for extraordinary expenses incurred by reason of the national economic emergency, there shall be levied processing taxes as hereinafter provided. When the Secretary of Agriculture determines that rental or benefit payments are to be made with respect to any basic agricultural commodity, he shall proclaim such determination, and a processing tax shall be in effect with respect to such commodity from the beginning of the marketing year therefor next following the date of such proclamation; except that, in the case of sugar beets and sugarcane, the Secretary of Agriculture shall, on or before the thirtieth day after the adoption of this amendment, proclaim that rental or benefit payments with respect to said commodities are to be made, and the processing tax shall be in effect on and after the thirtieth day after the date of the adoption of this amendment. In the case of sugar beets and sugarcane, the calendar year shall be considered to be the marketing year and for the year 1934 the marketing year shall begin January 1, 1934. The processing tax shall be levied, assessed, and collected upon the first domestic processing of the commodity, whether of domestic production or imported, and shall be paid by the processor. The rate of tax shall conform to the requirements of subsection (b). Such rate shall be determined by the Secretary of Agriculture as of the date the tax first takes effect, and the rate so determined shall, at such intervals as the Secretary finds necessary to effectuate the declared policy, be adjusted by him to conform to such requirements. The processing tax shall terminate at the end of the marketing year current at the time the Secretary proclaims that rental or benefit payments are to be discontinued with respect to such commodity. The marketing year for each commodity shall be ascertained and prescribed by regulations of the Secretary of Agriculture: *Provided*, That upon any article upon which a manufacturers' sales tax is levied under the authority of the Revenue Act of 1932⁵ and which manufacturers' sales tax is computed on the basis of weight, such manufacturers' sales tax shall be computed on the basis of the weight of said finished article less the weight of the processed cotton contained therein on which a processing tax has been paid.

As amended by sec. 9 of the Jones-Costigan Sugar Act, Public, No. 213, 73d Congress, approved May 9, 1934.

⁵ Revenue Act of 1932, 47 Stat. 259; 26 U.S.C. 1481 note.

(b) The processing tax shall be at such rate as equals the difference between the current average farm price for the commodity and the fair exchange value of the commodity; except that if the Secretary has reason to believe that the tax at such rate *on the processing of the commodity generally or for any particular use or uses* will cause such reduction in the quantity of the commodity or products thereof domestically consumed as to result in the accumulation of surplus stocks of the commodity or products thereof or in the depression of the farm price of the commodity, then he shall cause an appropriate investigation to be made and afford due notice and opportunity for hearing to interested parties. If thereupon the Secretary finds that *any* such result will occur, then the processing tax *on the processing of the commodity generally, or for any designated use or uses, or as to any designated product or products thereof for any designated use or uses*, shall be at such rate as will prevent such accumulation of surplus stocks and depression of the farm price of the commodity. In computing the current average farm price in the case of wheat, premiums paid producers for protein content shall not be taken into account. *In the case of sugar beets or sugarcane the rate of tax shall be applied to the direct-consumption sugar, resulting from the first domestic processing, translated into terms of pounds of raw value according to regulations to be issued by the Secretary of Agriculture, and the rate of tax to be so applied shall be the higher of the two following quotients: The difference between the current average farm price and the fair exchange value (1) of a ton of sugar beets and (2) of a ton of sugarcane, divided in the case of each commodity by the average extraction therefrom of sugar in terms of pounds of raw value (which average extraction shall be determined from available statistics of the Department of Agriculture); except that such rate shall not exceed the amount of the reduction by the President on a pound of sugar raw value of the rate of duty in effect on January 1, 1934, under paragraph 501 of the Tariff Act of 1930, as adjusted to the treaty of commercial reciprocity concluded between the United States and the Republic of Cuba on December 11, 1902, and/or the provisions of the Act of December 17, 1903, chapter 1.*

As amended by sec. 3 of the Jones-Costigan Sugar Act, Public, No. 213, 73d Congress, approved May 9, 1934.

Section 3 (a) of that Act amends the first two sentences as shown above in italics; section 3 (b) of that Act inserts the new matter shown in italics in the last sentence above.

(c) For the purposes of part 2 of this title, the fair exchange value of a commodity shall be the price therefor that will give the commodity the same purchasing power, with respect to articles farmers buy, as such commodity had during the base period specified in section 2; and the current average farm price and the fair exchange value shall be ascertained by the Secretary of Agriculture from available statistics of the Department of Agriculture.

(d) As used in part 2 of this title—

(1) In case of wheat, rice, and corn, the term "processing" means the milling or other processing (except cleaning and drying)

of wheat, rice, or corn for market, including custom milling for toll as well as commercial milling, but shall not include the grinding or cracking thereof not in the form of flour for feed purposes only.

(2) In case of cotton, the term "processing" means the spinning, manufacturing, or other processing (except ginning) of cotton; and the term "cotton" shall not include cotton linters.

(3) In case of tobacco, the term "processing" means the manufacturing or other processing (except drying or converting into insecticides and fertilizers) of tobacco.

(5)⁶ In case of peanuts, the term "processing" means the cleaning, polishing, grading, shelling, crushing, or other processing thereof.

This paragraph was added by sec. 3 (a) of the Jones-Connally Cattle Act, Public, No. 142, 73d Congress, approved April 7, 1934.

(6) In the case of sugar beets and sugarcane—

(A) The term "first domestic processing" means each domestic processing, including each processing of successive domestic processings, of sugar beets, sugarcane, or raw sugar, which directly results in direct-consumption sugar.

(B) The term "sugar" means sugar in any form whatsoever, derived from sugar beets or sugarcane, whether raw sugar or direct-consumption sugar, including also edible molasses, sirups and any mixture containing sugar (except blackstrap molasses and beet molasses).

(C) The term "blackstrap molasses" means the commercially so-designated "byproduct" of the cane-sugar industry, not used for human consumption or for the extraction of sugar.

(D) The term "beet molasses" means the commercially so-designated "byproduct" of the beet-sugar industry, not used for human consumption or for the extraction of sugar.

(E) The term "raw sugar" means any sugar, as defined above, manufactured or marketed in, or brought into, the United States, in any form whatsoever, for the purpose of being, or which shall be, further refined (or improved in quality, or further prepared for distribution or use).

(F) The term "direct-consumption sugar" means any sugar, as defined above, manufactured or marketed in, or brought into, the United States in any form whatsoever, for any purpose other than to be further refined (or improved in quality, or further prepared for distribution or use).

(G) The term "raw value" means a standard unit of sugar testing ninety-six sugar degrees by the polariscope. All taxes shall be imposed and all quotas shall be established in terms of "raw value" and for purposes of quota and tax measurements all sugar shall be translated into terms of "raw value" according to regulations to be issued by the Secretary, except that in the case of direct-consumption sugar produced in continental United States from sugar beets the

⁶ Paragraph (4) of Sec. 9 (d) of the original Act was repealed by sec. 2 (a) of the Flannagan Amendment, Public, No. 476, 73d Congress, approved June 26, 1934. It read as follows:

"(4) In case of hogs, the term 'processing' means the slaughter of hogs for market."

raw value of such sugar shall be one and seven one-hundredths times the weight thereof.

Paragraph 6 added by sec. 2 of the Jones-Costigan Sugar Act, Public, No. 213, 73d Congress, approved May 9, 1934.

(7)⁷ In the case of any other commodity, the term "processing" means any manufacturing or other processing involving a change in the form of the commodity or its preparation for *distribution or use*, as defined by regulations of the Secretary of Agriculture; and in prescribing such regulations the Secretary shall give due weight to the customs of the industry.

As amended by sec. 2(b) of the Flannagan Amendment, Public, No. 476, 73d Congress, approved June 26, 1934.

A comparative print of this paragraph prior to and after its amendment is as follows:

【(5)】 (7) In the case of any other commodity, the term "processing" means any manufacturing or other processing involving a change in the form of the commodity or its preparation for [market] *distribution or use*, as defined by regulations of the Secretary of Agriculture; and in prescribing such regulations the Secretary shall give due weight to the customs of the industry.

(e) When any processing tax, or increase or decrease therein, takes effect in respect of a commodity the Secretary of Agriculture, in order to prevent pyramiding of the processing tax and profiteering in the sale of the products derived from the commodity, shall make public such information as he deems necessary regarding (1) the relationship between the processing tax and the price paid to producers of the commodity, (2) the effect of the processing tax upon prices to consumers of products of the commodity, (3) the relationship, in previous periods, between prices paid to the producers of the commodity and prices to consumers of the products thereof, and (4) the situation in foreign countries relating to prices paid to producers of the commodity and prices to consumers of the products thereof.

(f) *For the purposes of part 2 of this title, processing shall be held to include manufacturing.*

Subsection (f) added by sec. 6 of the Jones-Costigan Sugar Act, Public, No. 213, 73d Congress, approved May 9, 1934.

MISCELLANEOUS

SEC. 10. (a) The Secretary of Agriculture may appoint such officers and employees, subject to the provisions of the Classification Act of 1923⁸ and Acts amendatory thereof,^{8a} and such experts as are necessary to execute the functions vested in him by this title; and the Secretary may make such appointments without regard to the civil service laws or regulations: *Provided*, That no salary in excess of \$10,000 per annum shall be paid to any officer, employee, or expert of the Agricultural Adjustment Administration, which the Secretary shall establish in the Department of Agriculture for the administration of the functions vested in him by this title: *And provided*

⁷This paragraph was numbered (5) in the original Act, and was renumbered by sec. 3(a) of the Jones-Connally Cattle Act, Public, No. 142, 73d Congress, approved April 7, 1934, and by sec. 5 of the Jones-Costigan Sugar Act, Public, No. 213, 73d Congress, approved May 9, 1934.

⁸ 42 Stat. 1488, 5 U.S.C. § 661 et seq.

^{8a} 43 Stat. 669; 45 Stat. 193, 776, 785; 48 Stat. 1003, 1005; 5 U.S.C. § 673 et passim.

further, *That the State Administrator appointed to administer this Act in each State shall be appointed by the President, by and with the advice and consent of the Senate.* Title II of the Act entitled "An Act to maintain the credit of the United States Government",⁹ approved March 20, 1933, to the extent that it provides for the impoundment of appropriations on account of reductions in compensation, shall not operate to require such impoundment under appropriations contained in this Act.

As amended by sec. 86 of the Farm Credit Act of 1933, 48 Stat. 273, 7 U.S.C. § 610.

(b) The Secretary of Agriculture is authorized to establish, for the more effective administration of the functions vested in him by this title, State and local committees, or associations of producers, and to permit cooperative associations of producers, when in his judgment they are qualified to do so, to act as agents of their members and patrons in connection with the distribution of rental or benefit payments.

(c) The Secretary of Agriculture is authorized, with the approval of the President, to make such regulations with the force and effect of law as may be necessary to carry out the powers vested in him by this title, including regulations establishing conversion factors for any commodity and article processed therefrom to determine the amount of tax imposed or refunds to be made with respect thereto. Any violation of any regulation shall be subject to such penalty, not in excess of \$100, as may be provided therein.

(d) The Secretary of the Treasury is authorized to make such regulations as may be necessary to carry out the powers vested in him by this title.

(e) The action of any officer, employee, or agent in determining the amount of and in making any rental or benefit payment shall not be subject to review by any officer of the Government other than the Secretary of Agriculture or Secretary of the Treasury.

(f) The provisions of this title shall be applicable to the United States and its possessions, except the Philippine Islands, the Virgin Islands, American Samoa, the Canal Zone, and the island of Guam; *except that, in the case of sugar beets and sugarcane, the President, if he finds it necessary in order to effectuate the declared policy of this Act, is authorized by proclamation to make the provisions of this title applicable to the Philippine Islands, the Virgin Islands, American Samoa, the Canal Zone, and/or the island of Guam.*

As amended by sec. 7 of the Jones-Costigan Sugar Act, Public, No. 213, 73d Congress, approved May 9, 1934.

(g) No person shall, while acting in any official capacity in the administration of this title, speculate, directly or indirectly, in any agricultural commodity or product thereof, to which this title applies, or in contracts relating thereto, or in the stock or membership interests of any association or corporation engaged in handling, processing, or disposing of any such commodity or product. Any person violating this subsection shall upon conviction thereof be

⁹ "An Act to maintain the credit of the United States Government." 48 Stat. 12, (1933); 5 U.S.C. 673, note.

fined not more than \$10,000 or imprisoned not more than two years, or both.

(h) For the efficient administration of the provisions of part 2 of this title, the provisions, including penalties, of sections 8, 9, and 10 of the Federal Trade Commission Act,¹⁰ approved September 26, 1914, are made applicable to the jurisdiction, powers, and duties of the Secretary in administering the provisions of this title and to any person subject to the provisions of this title, whether or not a corporation. Hearings authorized or required under this title shall be conducted by the Secretary of Agriculture or such officer or employee of the Department as he may designate for the purpose. The Secretary may report any violation of any agreement entered into under part 2 of this title to the Attorney General of the United States, who shall cause appropriate proceedings to enforce such agreements to be commenced and prosecuted in the proper courts of the United States without delay.

COMMODITIES

SEC. 11. As used in this title, the term "basic agricultural commodity" means wheat, *rye*, *flax*, *barley*, cotton, field corn, *grain sorghums*, hogs, *cattle*, rice, tobacco, *sugar beets and sugarcane*, *peanuts*, and milk and its products, and any regional or market classification, type, or grade thereof; but the Secretary of Agriculture shall exclude from the operation of the provisions of this title, during any period, any such commodity or classification, type, or grade thereof if he finds, upon investigation at any time and after due notice and opportunity for hearing to interested parties, that the conditions of production, marketing, and consumption are such that during such period this title cannot be effectively administered to the end of effectuating the declared policy with respect to such commodity or classification, type, or grade thereof.

As amended by sec. 1 of the Jones-Costigan Sugar Act, Public, No. 213, 73d Congress, approved May 9, 1934, which added the words: "sugar beets and sugarcane"; and by the Jones-Connally Cattle Act, Public, No. 142, 73d Congress, approved April 7, 1934. Sec. 1 of that Act added the word "cattle"; sec. 3(b) the word "peanuts"; sec. 4 the words "rye, flax, and barley"; sec. 5 the words "grain sorghums".

APPROPRIATION ¹¹

SEC. 12. (a) There is hereby appropriated, out of any money in the Treasury not otherwise appropriated, the sum of \$100,000,000 to be available to the Secretary of Agriculture for administrative expenses under this title and for rental and benefit payments made with respect to reduction in acreage or reduction in production for

¹⁰ For text of sections 8, 9, and 10 of the Federal Trade Commission Act, see pp. 54-56.

¹¹ For authorization of allocation of \$100,000,000 by sec. 220 of the National Industrial Recovery Act, see p. 50. For appropriation under National Industrial Recovery Act contained in Fourth Deficiency Act, fiscal year 1933, see pp. 50-51.

For appropriation of an additional \$150,000,000 made by Public Resolution No. 27, see p. 52.

For authorization of appropriation of \$50,000,000 for purchase of dairy and beef products and to eliminate diseased cattle, contained in sec. 6 of Jones-Connally Cattle Act, see p. 31.

For availability of proceeds of tax provided for by sec. 16(c) of Bankhead Cotton Act, see p. 72.

For appropriation of \$525,000,000 for emergency relief contained in Title II of Emergency Appropriation Act, fiscal year 1935, see p. 53.

market under part 2 of this title. Such sum shall remain available until expended.

To enable the Secretary of Agriculture to finance, under such terms and conditions as he may prescribe, surplus reductions and production adjustments with respect to the dairy- and beef-cattle industries, and to carry out any of the purposes described in subsections (a) and (b) of this section (12) and to support and balance the markets for the dairy and beef cattle industries, there is authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, the sum of \$200,000,000: Provided, That not more than 60 per centum of such amount shall be used for either of such industries.

As amended by sec. 2 of the Jones-Connally Cattle Act, Public, No. 142, 73d Congress, approved April 7, 1934.

(b) In addition to the foregoing, the proceeds derived from all taxes imposed under this title are hereby appropriated to be available to the Secretary of Agriculture for expansion of markets and removal of surplus agricultural products and the following purposes under part 2 of this title: Administrative expenses, rental and benefit payments, and refunds on taxes. The Secretary of Agriculture and the Secretary of the Treasury shall jointly estimate from time to time the amounts, in addition to any money available under subsection (a), currently required for such purposes; and the Secretary of the Treasury shall, out of any money in the Treasury not otherwise appropriated, advance to the Secretary of Agriculture the amounts so estimated. The amount of any such advance shall be deducted from such tax proceeds as shall subsequently become available under this subsection.

(c) The administrative expenses provided for under this section shall include, among others, expenditures for personal services and rent in the District of Columbia and elsewhere, for law books and books of reference, for contract stenographic reporting services, and for printing and paper in addition to allotments under the existing law. The Secretary of Agriculture shall transfer to the Treasury Department, and is authorized to transfer to other agencies, out of funds available for administrative expenses under this title, such sums as are required to pay administrative expenses incurred and refunds made by such department or agencies in the administration of this title.

TERMINATION OF ACT

SEC. 13. This title shall cease to be in effect whenever the President finds and proclaims that the national economic emergency in relation to agriculture has been ended; and pending such time the President shall by proclamation terminate with respect to any basic agricultural commodity such provisions of this title as he finds are not requisite to carrying out the declared policy with respect to such commodity. *In the case of sugar beets and sugarcane, the taxes provided by this title shall cease to be in effect, and the powers vested in the President or in the Secretary of Agriculture shall terminate at the end of three years after the adoption of this amendment unless this title ceases to be in effect at an earlier date, as hereinabove provided.* The Secretary of Agriculture shall make such

investigations and reports thereon to the President as may be necessary to aid him in executing this section.

As amended by sec. 15 of the Jones-Costigan Act, Public, No. 213, 73d Congress, approved May 9, 1934.

SEPARABILITY OF PROVISIONS

SEC. 14. If any provision of this title is declared unconstitutional, or the applicability thereof to any person, circumstance, or commodity is held invalid the validity of the remainder of this title and the applicability thereof to other persons, circumstances, or commodities shall not be affected thereby.

SUPPLEMENTARY REVENUE PROVISIONS

EXEMPTIONS AND COMPENSATING TAXES

SEC. 15. (a) If *at any time* the Secretary of Agriculture finds, upon investigation and after due notice and opportunity for hearing to interested parties, that any class of products of any commodity is of such low value, *considering* the quantity of the commodity used for their manufacture, that the imposition of the processing tax would prevent in whole or in large part the use of the commodity in the manufacture of such products and thereby substantially reduce consumption and increase the surplus of the commodity, then the Secretary of Agriculture shall so certify to the Secretary of the Treasury, *specifying whether such result will in his judgment most effectively be prevented by a suspension of the imposition of the processing tax or a refund of the tax paid, with respect to such amount of the commodity or any product thereof as is used in the manufacture of such products, and thereafter, as shall be specified in such certification, (1) the imposition of the processing tax shall be suspended with respect to such amount of the commodity as is used in the manufacture of such products, || and thereafter, as shall be specified in such certification, (2) the imposition of the processing tax shall be suspended with respect to such amount of the commodity as is used in the manufacture of such products ||^{11a} until such time as the Secretary of Agriculture, after further investigation and due notice and opportunity for hearing to interested parties, revokes his certification to the Secretary of the Treasury, or (3) the Secretary of the Treasury shall refund (in accordance with the provisions of, to such persons and in such manner as shall be specified in, such certification) the amount of any tax paid (prior to the date of any revocation by the Secretary of Agriculture of his certification to the Secretary of the Treasury, upon further investigation and after due notice and opportunity for hearing to interested parties) under this title with respect to such amount of the commodity or any product thereof as is used after the date of such certification in the manufacture of such products.*

As amended by sec. II of the Flanagan Amendment, Public No. 476, 73d Congress, approved June 26, 1934.

A comparative print of subsection 15(a) prior to and after its amendment is as follows:

SEC. 15. (a) If *at any time* the Secretary of Agriculture finds, upon investigation **at any time** and after due notice and opportunity for

^{11a} So in original.

hearing to interested parties, that any class of products of any commodity is of such low value [compared with], considering the quantity of the commodity used for their manufacture, that the imposition of the processing tax would prevent in whole or in large part the use of the commodity in the manufacture of such products and thereby substantially reduce consumption and increase the surplus of the commodity, then the Secretary of Agriculture shall so certify to the Secretary of the Treasury, specifying whether such result will in his judgment most effectively be prevented by a suspension of the imposition of the processing tax or a refund of the tax paid, with respect to such amount of the commodity or any product thereof as is used in the manufacture of such products, and thereafter, as shall be specified in such certification, (1) the imposition of the processing tax shall be suspended with respect to such amount of the commodity as is used in the manufacture of such products, and thereafter, as shall be specified in such certification, (2) the imposition of the processing tax shall be suspended with respect to such amount of the commodity as is used in the manufacture of such products until such time as the Secretary of Agriculture, after further investigation and due notice and opportunity for hearing to interested parties, revokes his certification to the Secretary of the Treasury, or (3) [and] the Secretary of the Treasury shall [abate or] refund (in accordance with the provisions of, to such persons and in such manner as shall be specified in, such certification) the amount of any [processing] tax [assessed or] paid [after the date of such certification] (prior to the date of any revocation by the Secretary of Agriculture of his certification to the Secretary of the Treasury, upon further investigation and after due notice and opportunity for hearing to interested parties) under this title with respect to such amount of the commodity or any product thereof as is used after the date of such certification in the manufacture of such products.

(b) No tax shall be required to be paid on the processing of any commodity by or for the producer thereof for consumption by his own family, employees, or household; and the Secretary of Agriculture is authorized, by regulations, to exempt from the payment of the processing tax the processing of commodities by or for the producer thereof for sale by him where, in the judgment of the Secretary, the imposition of a processing tax with respect thereto is unnecessary to effectuate the declared policy.

(c) Any person, including any State or Federal organization or institution, delivering any product to any organization for charitable distribution, or use, including any State or Federal welfare organization, for its own use, whether the product is delivered as merchandise, or as a container for merchandise, or otherwise, shall, if such product or the commodity from which processed is under this title subject to tax, be entitled to a refund of the amount of any tax due and paid under this title with respect to such product so delivered, or to a credit against any tax due and payable under this title of the amount of tax which would be refundable under this section with respect to such product so delivered: Provided, however, That no tax shall be refunded or credited under this section, unless the person claiming the refund or credit establishes, in accordance with regulations prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury (1) that he has not included the tax in the price of the product so delivered or collected the amount of the tax from the said organization, or (2) that he has repaid, or has agreed in writing to repay, the amount of the tax to the said organization. No refund shall be allowed under this section unless claim therefor is filed within six months after delivery of the products to the organization for charitable distribution, or use. The

word "State" as used in this section shall include a State and any political subdivision thereof.

As amended by the Dieterich Amendment, Public, No. 367, 73d Congress, approved June 16, 1934.

(d) The Secretary of Agriculture shall ascertain from time to time whether the payment of the processing tax upon any basic agricultural commodity is causing or will cause to the processors thereof disadvantages in competition from competing commodities by reason of excessive shifts in consumption between such commodities or products thereof. If the Secretary of Agriculture finds, after investigation and due notice and opportunity for hearing to interested parties, that such disadvantages in competition exist, or will exist, he shall proclaim such finding. The Secretary shall specify in this proclamation the competing commodity and the compensating rate of tax on the processing thereof necessary to prevent such disadvantages in competition. Thereafter there shall be levied, assessed, and collected upon the first domestic processing of such competing commodity a tax, to be paid by the processor, at the rate specified, until such rate is altered pursuant to a further finding under this section, or the tax or rate thereof on the basic agricultural commodity is altered or terminated. In no case shall the tax imposed upon such competing commodity exceed that imposed per equivalent unit, as determined by the Secretary, upon the basic agricultural commodity.

(e) During any period for which a processing tax is in effect with respect to any commodity there shall be levied, assessed, collected, and paid upon any article processed or manufactured wholly or partly from such commodity and imported into the United States or any possession thereof to which this title applies, from any foreign country or from any possession of the United States to which this title does not apply, whether imported as merchandise, or as a container of merchandise, or otherwise, a compensating tax equal to the amount of the processing tax in effect with respect to domestic processing of such commodity at the time of importation: *Provided*, That all taxes collected under this subsection upon articles coming from the possessions of the United States to which this title does not apply shall not be covered into the general fund of the Treasury of the United States but shall be held as a separate fund and paid into the Treasury of the said possessions, respectively, to be used and expended by the governments thereof for the benefit of agriculture. Such tax shall be paid prior to the release of the article from customs custody or control.

As amended by sec. 11 of the Jones-Costigan Sugar Act, Public, No. 213, 73d Congress, approved May 9, 1934.

A comparative print of subsection 15 (e) prior to and after its amendment is as follows:

SEC. 15. (e) During any period for which a processing tax is in effect with respect to any commodity there shall be levied, assessed, collected, and paid upon any article processed or manufactured wholly or [in chief value] partly from such commodity and imported into the United States or any possession thereof to which this title applies, from any foreign country or from any possession of the United States to which this title does not apply, whether imported as merchandise, or as a container of merchandise, or otherwise, a compensating tax equal to the amount of the processing tax in effect with respect to domestic processing of such commodity at the time of importation: *Provided*,

That all taxes collected under this subsection upon articles coming from the possessions of the United States to which this title does not apply shall not be covered into the general fund of the Treasury of the United States but shall be held as a separate fund and paid into the Treasury of the said possessions, respectively, to be used and expended by the governments thereof for the benefit of agriculture. Such tax shall be paid prior to the release of the article from customs custody or control.

(f) *The President, in his discretion, is authorized by proclamation to decree that all or part of the taxes collected from the processing of sugar beets or sugarcane in Puerto Rico, the Territory of Hawaii, the Philippine Islands, the Virgin Islands, American Samoa, the Canal Zone, and/or the island of Guam (if the provisions of this title are made applicable thereto), and/or upon the processing in continental United States of sugar produced in, or coming from, said areas, shall not be covered into the general fund of the Treasury of the United States but shall be held as a separate fund, in the name of the respective area to which related, to be used and expended for the benefit of agriculture and/or paid as rental or benefit payments in connection with the reduction in the acreage, or reduction in the production for market, or both, of sugar beets and/or sugarcane, and/or used and expended for expansion of markets and for removal of surplus agricultural products in such areas, respectively, as the Secretary of Agriculture, with the approval of the President, shall direct.*

Subsection (f) added by sec. 8 of the Jones-Costigan Sugar Act, Public, No. 213, 73d Congress, approved May 9, 1934.

FLOOR STOCKS

SEC. 16.¹² (a) Upon the sale or other disposition of any article processed wholly or in chief value from any commodity with respect to which a processing tax is to be levied, that on the date the tax first takes effect or wholly terminates with respect to the commodity, is held for sale or other disposition (including articles in transit) by any person, there shall be made a tax adjustment as follows:

(1) Whenever the processing tax first takes effect, there shall be levied, assessed, and collected a tax to be paid by such person equivalent to the amount of the processing tax which would be payable with respect to the commodity from which processed if the processing had occurred on such date. *Such tax upon articles imported prior to, but in customs custody or control on, the effective date, shall be paid prior to release therefrom. In the case of sugar, the tax on floor stocks, except the retail stocks of persons engaged in retail trade, shall be paid for the month in which the stocks are sold, or used in the manufacture of other articles, under rules and regulations prescribed by the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury.*

As amended by sec. 10 of the Jones-Costigan Sugar Act, Public, No. 213, 73d Congress, approved May 9, 1934.

(2) Whenever the processing tax is wholly terminated, there shall be refunded to such person a sum (or if it has not been paid, the tax shall be abated) in an amount equivalent to the processing tax with respect to the commodity from which processed.

¹² The provisions of sec. 16 do not apply, in certain situations, to machinery belting processed from cotton. See Public, No. 470, 73d Congress, approved June 26, 1934. For text, see p. 48.

(b) The tax imposed by subsection (a) shall not apply to the retail stocks of persons engaged in retail trade, held at the date the processing tax first takes effect; but such retail stocks shall not be deemed to include stocks held in a warehouse on such date, or such portion of other stocks held on such date as are not sold or otherwise disposed of within thirty days thereafter. The tax refund or abatement provided in subsection (a) shall not apply to the retail stocks of persons engaged in retail trade, held on the date the processing tax is wholly terminated.

(c) (1) Any sugar, imported prior to the effective date of a processing tax on sugar beets and sugarcane, with respect to which it is established (under regulations prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury) that there was paid at the time of importation a duty at the rate in effect on January 1, 1934, and (2) any sugar held on April 25, 1934, by, or to be delivered under a bona fide contract of sale entered into prior to April 25, 1934, to, any manufacturer or converter, for use in the production of any article (except sugar) and not for ultimate consumption as sugar, and (3) any article (except sugar) processed wholly or in chief value from sugar beets, sugarcane, or any product thereof, shall be exempt from taxation under subsection (a) of this section, but sugar held in customs custody or control on April 25, 1934, shall not be exempt from taxation under subsection (a) of this section, unless the rate of duty paid upon the withdrawal thereof was the rate of duty in effect on January 1, 1934. The provisions of paragraph (2) of subsection (a) of this section shall not apply in the case of sugar beets or sugarcane or the products thereof.

Sec. 16 (c) was added by sec. 17 of the Jones-Costigan Sugar Act, Public, No. 213, 73d Congress, approved May 9, 1934.

(d) The Secretary of Agriculture is authorized to purchase, out of such proceeds of taxes as are available therefor, during the period this Act is in effect with respect to sugar beets and sugarcane, not in excess of three hundred thousand tons of sugar raw value from the surplus stocks of direct-consumption sugar produced in the United States beet-sugar area, at a price not in excess of the market price for direct consumption sugar on the date of purchase, and to dispose of such sugar by sale or otherwise, including distribution to any organization for the relief of the unemployed, under such conditions and at such times as will tend to effectuate the declared policy of section 8a of this Act. The sugar so purchased shall not be included in the quota for the United States beet-sugar area. All proceeds received by the Secretary of Agriculture, in the exercise of the powers granted hereby, are appropriated to be available to the Secretary of Agriculture for the purposes described in subsections (a) and (b) of section 12 of this Act.

As amended by sec. 17 of the Jones-Costigan Sugar Act, Public, No. 213, 73d Congress, approved May 9, 1934.

(C)¹⁸ Upon the sale or other disposition of any article processed wholly or in chief value from any commodity with respect to which the existing rate of the processing tax is to be increased, or decreased,

¹⁸ So in original. Subsection (C) should have been lettered "(e)".

that on the date such increase, or decrease, first takes effect with respect to the commodity, is held for sale or other disposition (including articles in transit) by any person, and upon the production of any article from a commodity in process on the date on which the rate of the processing tax is to be increased or decreased, there shall be made a tax adjustment as follows:

(1) Whenever the rate of the processing tax on the processing of the commodity generally or for any designated use or uses, or as to any designated product or products thereof for any designated use or uses, or as to any class of products, is decreased, there shall be credited or refunded to such person an amount equivalent to the difference between the rate of the processing tax payable or paid at the time immediately preceding the decrease in rate and the rate of the processing tax which would have been payable with respect to the commodity from which processed, if the processing had occurred on such date: Provided, however, That no such credit or refund shall be made unless the rate of the processing tax immediately preceding said decrease is equal to, or less than, the rate of the processing tax in effect on the date on which any floor stocks tax was paid prior to the adoption of this amendment.

(2) Whenever the rate of the processing tax on the processing of the commodity generally, or for any designated use or uses, or as to any designated product or products thereof for any designated use or uses, or as to any class of products, is increased, there shall be levied, assessed and collected a tax to be paid by such person equivalent to the difference between the rate of the processing tax payable or paid at the time immediately preceding the increase in rate and the rate of the processing tax which would be payable with respect to the commodity from which processed, if the processing had occurred on such date.

(3) Whenever the processing tax is suspended or is to be refunded pursuant to a certification of the Secretary of Agriculture to the Secretary of the Treasury, under section 15 (a) of this Act, the provisions of subdivision (1) of subsection (c) of this section shall become applicable.

(4) Whenever the Secretary of Agriculture revokes any certification to the Secretary of the Treasury under section 15 (a) of this Act, the provisions of subdivision (2) of subsection (c) shall become applicable.

(5) The provisions of this amendment shall be effective on and after June 1, 1934.

Subsection 16 (C) was added by sec. 1 of the Flannagan Amendment, Public, No. 476, 73d Congress, approved June 26, 1934.

EXPORTATIONS

SEC. 17. (a) Upon the exportation to any foreign country (and/or to the Philippine Islands, the Virgin Islands, American Samoa, the Canal Zone, and the island of Guam) of any product with respect to which a tax has been paid under this title, or of any product processed wholly or partly from a commodity with respect to which product or commodity a tax has been paid under this title, the tax due and paid shall be refunded. The refund shall be paid to the

exporter or to the consignor named in the bill of lading under which the product is exported, as determined under regulations prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. In the case of sugar beets and sugarcane, this subsection shall be applicable to exports of products thereof to the Philippine Islands, the Virgin Islands, American Samoa, the Canal Zone, and/or the island of Guam only if this title with respect to sugar beets and sugarcane is not made applicable thereto. The term "product" includes any product exported as merchandise, or as a container for merchandise, or otherwise.

As amended by sec. 12 of the Jones-Costigan Sugar Act, Public No. 213, 73d Congress, approved May 9, 1934. This amendment is effective as of the date of the enactment of the Agricultural Adjustment Act. A comparative print of subsection 17 (a) prior to and after its amendment is as follows:

SEC. 17. (a) Upon the exportation to any foreign country (including and/or to the Philippine Islands, the Virgin Islands, American Samoa, the Canal Zone, and the island of Guam) of any product with respect to which a tax has been paid under this title, or of any product processed wholly or [in chief value] partly from a commodity with respect to which product or commodity a tax has been paid under this title, [the exporter thereof shall be entitled at the time of exportation to a refund of the amount of such tax] the tax due and paid shall be refunded. The refund shall be paid to the exporter or to the consignor named in the bill of lading under which the product is exported, as determined under regulations prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. In the case of sugar beets and sugarcane, this subsection shall be applicable to exports of products thereof to the Philippine Islands, the Virgin Islands, American Samoa, the Canal Zone, and/or the island of Guam only if this title with respect to sugar beets and sugarcane is not made applicable thereto. The term "product" includes any product exported as merchandise, or as a container for merchandise, or otherwise.

(b) Upon the giving of bond satisfactory to the Secretary of the Treasury for the faithful observance of the provisions of this title requiring the payment of taxes, any person shall be entitled, without payment of the tax, to process for such exportation any commodity with respect to which a tax is imposed by this title, or to hold for such exportation any article processed wholly or partly therefrom.

As amended by sec. 13 of the Jones-Costigan Sugar Act, Public No. 213, 73d Congress, approved May 9, 1934. The amendment strikes out "in chief value" and inserts in lieu thereof "partly."

EXISTING CONTRACTS

SEC. 18. (a) If (1) any processor, jobber, or wholesaler has, prior to the date a tax with respect to any commodity is first imposed under this title, made a bona fide contract of sale for delivery on or after such date, of any article processed wholly or in chief value from such commodity, and if (2) such contract does not permit the addition to the amount to be paid thereunder of the whole of such tax, then (unless the contract prohibits such addition) the vendee shall pay so much of the tax as is not permitted to be added to the contract price.

(b) Taxes payable by the vendee shall be paid to the vendor at the time the sale is consummated and shall be collected and paid to the United States by the vendor in the same manner as other taxes under this title. In case of failure or refusal by the vendee to pay such taxes to the vendor, the vendor shall report the facts to the Commissioner of Internal Revenue who shall cause collections of such taxes to be made from the vendee.

COLLECTION OF TAXES

SEC. 19. (a) The taxes provided in this title shall be collected by the Bureau of Internal Revenue under the direction of the Secretary of the Treasury. Such taxes shall be paid into the Treasury of the United States.

(b) All provisions of law, including penalties, applicable with respect to the taxes imposed by section 600 of the Revenue Act of 1926 ¹⁴, and the provisions of section 626 of the Revenue Act of 1932 ¹⁵, shall, in so far as applicable and not inconsistent with the provisions of this title, be applicable in respect of taxes imposed by this title: *Provided*, That the Secretary of the Treasury is authorized to permit postponement, for a period not exceeding *one hundred and eighty* days, of the payment of taxes covered by any return under this title.

As amended by sec. 3 of Flannagan Amendment, Public, No. 476, 73d Congress, approved June 26, 1934. The amendment substituted "one hundred and eighty" for "ninety."

(c) In order that the payment of taxes under this title may not impose any immediate undue financial burden upon processors or distributors, any processor or distributor subject to such taxes shall be eligible for loans from the Reconstruction Finance Corporation under section 5 of the Reconstruction Finance Corporation Act.

SEC. 20. (a) *Whoever in connection with the purchase of, or offer to purchase, any commodity, subject to any tax under this title, or which is to be subjected to any tax under this title, makes any statement, written or oral, (1) intended or calculated to lead any person to believe that any amount deducted from the market price or the agreed price of the commodity consists of a tax imposed under this title, or (2) ascribing a particular part of the deduction from the market price or the agreed price of the commodity, to a tax imposed under this title, knowing that such statement is false or that the tax is not so great as the amount deducted from the market price or the agreed price of the commodity, ascribed to such tax, shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not more than \$1,000 or by imprisonment for not exceeding six months, or both.*

(b) *Whoever in connection with the processing of any commodity subject to any tax under this title, whether commercially, for toll, upon an exchange, or otherwise, makes any statement, written or*

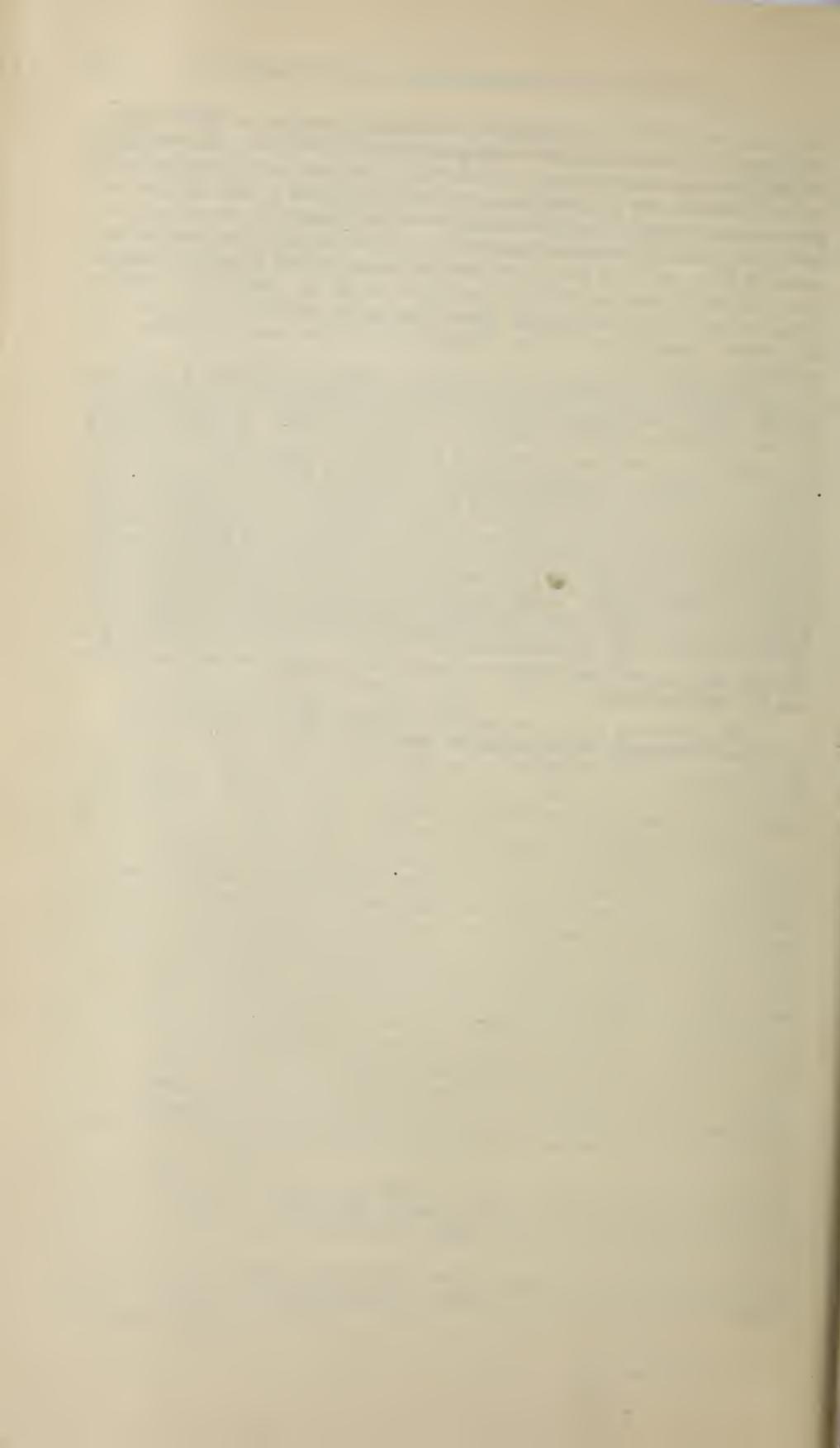
¹⁴ 44 Stat. 116. Certain penalties with respect to the taxes imposed by sec. 600 of the Revenue Act of 1926 are provided by sec. 1114 of that Act. Secs. 3176, as amended, and 3184 of the Revised Statutes, relating to returns and payment of taxes, are also applicable. See pp. 57-58.

¹⁵ For text, see p. 59.

oral, (1) intended or calculated to lead any person to believe that any part of the charge for said processing, whether commercially, for toll, upon an exchange, or otherwise, consists of a tax imposed under this title, or (2) ascribing a particular part of the charge for processing, whether commercially, for toll, upon an exchange, or otherwise, to a tax imposed under this title, knowing that such statement is false, or that the tax is not so great as the amount charged for said processing ascribed to such tax, shall be guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine of not more than \$1,000 or by imprisonment for not exceeding six months, or both.

(c) Whoever in connection with any settlement, under a contract to buy any commodity, and/or to sell such commodity, or any product or byproduct thereof, subject to any tax under this title, makes any statement, written or oral, (1) intended or calculated to lead any person to believe that any amount deducted from the gross sales price, in arriving at the basis of settlement under the contract, consists of a tax under this title, or (2) ascribing a particular amount deducted from the gross sales price, in arriving at the basis of settlement under the contract, to a tax imposed under this title, knowing that such statement is false, or that the tax is not so great as the amount so deducted and/or ascribed to such tax, shall be guilty of a misdemeanor, and, upon conviction thereof, shall be punished by a fine of not more than \$1,000 or by imprisonment for not exceeding six months, or both.

Sec. 20 added by sec. 16 of Jones-Costigan Sugar Act, Public No. 213, 73d Congress, approved May 9, 1934.



APPENDIX A—AMENDATORY LEGISLATION

FARM CREDIT ACT OF 1933

48 Stat. 273; 7 U.S.C. § 610

APPOINTMENT OF STATE ADMINISTRATOR

(Extract)

SEC. 86. Subdivision (a) of section 10 of the Act entitled "An Act to relieve the existing national economic emergency by increasing agricultural purchasing power, to raise revenue for extraordinary expenses incurred by reason of such emergency, to provide emergency relief with respect to agricultural indebtedness, to provide for the orderly liquidation of joint-stock land banks, and for other purposes," approved May 12, 1933, is amended by inserting before the period at the end of the first sentence a colon and the following: "*And provided further*, That the State Administrator appointed to administer this Act in each State shall be appointed by the President, by and with the advice and consent of the Senate."

NATIONAL INDUSTRIAL RECOVERY ACT

48 Stat. 199; 15 U.S.C. § 703

(Extracts)

SEC. 8. (a)¹⁶ This title shall not be construed to repeal or modify any of the provisions of title I of the Act entitled "An Act to relieve the existing national economic emergency by increasing agricultural purchasing power, to raise revenue for extraordinary expenses incurred by reason of such emergency, to provide emergency relief with respect to agricultural indebtedness, to provide for the orderly liquidation of joint-stock land banks, and for other purposes", approved May 12, 1933; and such title I of said Act approved May 12, 1933, may for all purposes be hereafter referred to as the "Agricultural Adjustment Act."

(b) The President may, in his discretion, in order to avoid conflicts in the administration of the Agricultural Adjustment Act and this title, delegate any of his functions and powers under this title with respect to trades, industries, or subdivisions thereof which are engaged in the handling of any agricultural commodity or product thereof, or of any competing commodity or product thereof, to the Secretary of Agriculture.

48 Stat. 210; 7 U.S.C. § 607

SEC. 221. Section 7 of the Agricultural Adjustment Act, approved May 12, 1933, is amended by striking out all of its present terms and provisions and substituting therefor the following:

"SEC. 7. The Secretary shall sell the cotton held by him at his discretion, but subject to the foregoing provisions: *Provided*, That he shall dispose of all cotton held by him by March 1, 1936: *Provided further*, That notwithstanding the provisions of section 6, the Secretary shall have authority to enter into option contracts with producers of cotton to sell to the producers such cotton held by him, in such amounts and at such prices and upon such terms and conditions as the Secretary may deem advisable, in combination with rental or benefit payments provided for in part 2 of this title.

"Notwithstanding any provisions of existing law, the Secretary of Agriculture may in the administration of the Agricultural Adjustment Act make public such information as he deems necessary in order to effectuate the purposes of such Act."

¹⁶ Relates to but does not amend the Agricultural Adjustment Act.

JONES-CONNALLY CATTLE ACT

48 Stat. 528; 7 U.S.C. § 608 et seq.

[PUBLIC—No. 142—73d CONGRESS]

[H.R. 7478]

AN ACT

To amend the Agricultural Adjustment Act so as to include cattle and other products as basic agricultural commodities, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 11 of the Agricultural Adjustment Act, as amended, is amended by adding after the word "hogs" a comma and the word "cattle".

SEC. 2. Subsection (a) of section 12 of the Agricultural Adjustment Act, as amended, is amended by adding at the end thereof a new paragraph as follows:

"To enable the Secretary of Agriculture to finance, under such terms and conditions as he may prescribe, surplus reductions and production adjustments with respect to the dairy- and beef-cattle industries, and to carry out any of the purposes described in subsections (a) and (b) of this section (12) and to support and balance the markets for the dairy and beef cattle industries, there is authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, the sum of \$200,000,000: *Provided*, That not more than 60 per centum of such amount shall be used for either of such industries."

SEC. 3. (a) Subsection (d) of section 9 of the Agricultural Adjustment Act, as amended, is amended by renumbering paragraph (5) as paragraph (6) and by adding after paragraph (4) a new paragraph as follows:

"(5) In case of peanuts, the term 'processing' means the cleaning, polishing, grading, shelling, crushing, or other processing thereof."

(b) Section 11 of such Act, as amended, is amended by adding after the word "tobacco" a comma and the word "peanuts".

SEC. 4. Section 11 of the Agricultural Adjustment Act, as amended, is amended by adding after the word "wheat" a comma and the words "rye, flax, barley."

SEC. 5. Section 11 of the Agricultural Adjustment Act, as amended, is amended by adding after the words "field corn" a comma and the words "grain sorghums".

SEC. 6.¹⁷ There is authorized to be appropriated the sum of \$50,000,000 to enable the Secretary of Agriculture to make advances to the Federal Surplus Relief Corporation for the purchase of dairy and beef products for distribution for relief purposes, and to enable the Secretary of Agriculture, under rules and regulations to be promulgated by him and upon such terms as he may prescribe, to

¹⁷ Relates to but does not amend the Agricultural Adjustment Act.

eliminate diseased dairy and beef cattle, including cattle suffering from tuberculosis or Bangs' disease, and to make payments to owners with respect thereto.

SEC. 7. The first sentence of subsection (2) of section 8 of the Agricultural Adjustment Act, as amended, is amended to read as follows: "After due notice and opportunity for hearing, to enter into marketing agreements with processors, producers, associations of producers, and others engaged in the handling of any agricultural commodity or product thereof, in the current of or in competition with, or so as to burden, obstruct, or in any way affect, interstate or foreign commerce."

Approved, April 7, 1934.

JONES-COSTIGAN SUGAR ACT

48 Stat. 670; 7 U.S.C. § 608a et passim

[PUBLIC—No. 213—73D CONGRESS]

[H.R. 8861]

AN ACT

To include sugar beets and sugarcane as basic agricultural commodities under the Agricultural Adjustment Act, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 11 of the Agricultural Adjustment Act, as amended, is amended by adding after the word "tobacco" a comma and the words "sugar beets and sugarcane", followed by a comma.

SEC. 2. Subsection (d) of section 9 of the Agricultural Adjustment Act, as amended, is amended by adding after paragraph (5) thereof the following:

“(6) In the case of sugar beets and sugarcane—

“(A) The term 'first domestic processing' means each domestic processing, including each processing of successive domestic processings, of sugar beets, sugarcane, or raw sugar, which directly results in direct-consumption sugar.

“(B) The term 'sugar' means sugar in any form whatsoever, derived from sugar beets or sugarcane, whether raw sugar or direct-consumption sugar, including also edible molasses, sirups and any mixture containing sugar (except blackstrap molasses and beet molasses).

“(C) The term 'blackstrap molasses' means the commercially so-designated 'byproduct' of the cane-sugar industry, not used for human consumption or for the extraction of sugar.

“(D) The term 'beet molasses' means the commercially so-designated 'byproduct' of the beet-sugar industry, not used for human consumption or for the extraction of sugar.

“(E) The term 'raw sugar' means any sugar, as defined above, manufactured or marketed in, or brought into, the United States, in any form whatsoever, for the purpose of being, or which shall be, further refined (or improved in quality, or further prepared for distribution or use).

“(F) The term 'direct-consumption sugar' means any sugar, as defined above, manufactured or marketed in, or brought into, the United States in any form whatsoever, for any purpose other than to be further refined (or improved in quality, or further prepared for distribution or use).

“(G) The term 'raw value' means a standard unit of sugar testing ninety-six sugar degrees by the polariscope. All taxes shall be imposed and all quotas shall be established in terms of 'raw value' and for purposes of quota and tax measurements all sugar shall be translated into terms of 'raw value' according to regulations to be issued by the Secretary, except that in the case of direct-consumption sugar produced in continental United States from sugar beets the raw value of such sugar shall be one and seven one-hundredths times the weight thereof."

SEC. 3. (a) The first two sentences of subsection (b) of section 9 of the Agricultural Adjustment Act, as amended, are amended to

read as follows: "The processing tax shall be at such rate as equals the difference between the current average farm price for the commodity and the fair exchange value of the commodity; except that if the Secretary has reason to believe that the tax at such rate on the processing of the commodity generally or for any particular use or uses will cause such reduction in the quantity of the commodity or products thereof domestically consumed as to result in the accumulation of surplus stocks of the commodity or products thereof or in the depression of the farm price of the commodity, then he shall cause an appropriate investigation to be made and afford due notice and opportunity for hearing to interested parties. If thereupon the Secretary finds that any such result will occur, then the processing tax on the processing of the commodity generally, or for any designated use or uses, or as to any designated product or products thereof for any designated use or uses, shall be at such rate as will prevent such accumulation of surplus stocks and depression of the farm price of the commodity."

(b) Subsection (b) of section 9 of the Agricultural Adjustment Act, as amended, is further amended by adding at the end thereof the following: "In the case of sugar beets or sugarcane the rate of tax shall be applied to the direct-consumption sugar, resulting from the first domestic processing, translated into terms of pounds of raw value according to regulations to be issued by the Secretary of Agriculture, and the rate of tax to be so applied shall be the higher of the two following quotients: The difference between the current average farm price and the fair exchange value (1) of a ton of sugar beets and (2) of a ton of sugarcane, divided in the case of each commodity by the average extraction therefrom of sugar in terms of pounds of raw value (which average extraction shall be determined from available statistics of the Department of Agriculture); except that such rate shall not exceed the amount of the reduction by the President on a pound of sugar raw value of the rate of duty in effect on January 1, 1934, under paragraph 501 of the Tariff Act of 1930, as adjusted to the treaty of commercial reciprocity concluded between the United States and the Republic of Cuba on December 11, 1902, and/or the provisions of the Act of December 17, 1903, chapter 1."

SEC. 4. Section 8 of the Agricultural Adjustment Act, as amended, is amended by adding at the end thereof the following new section:

"SEC. 8a. (1) Having due regard to the welfare of domestic producers and to the protection of domestic consumers and to a just relation between the prices received by domestic producers and the prices paid by domestic consumers, the Secretary of Agriculture may, in order to effectuate the declared policy of this Act, from time to time, by orders or regulations—

"(A) (i) Forbid processors, handlers of sugar, and others from importing sugar into continental United States for consumption, or which shall be consumed, therein, and/or from transporting to, receiving in, processing or marketing in, continental United States, and/or from processing in any area to which the provisions of this title with respect to sugar beets and sugarcane may be made applicable, for consumption in continental United States, sugar from the Virgin Islands, the Philippine Islands, the Canal Zone, American

Samoa, the island of Guam, and from foreign countries, including Cuba, respectively, in excess of quotas fixed by the Secretary of Agriculture, for any calendar year, based on average quantities therefrom brought into or imported into continental United States for consumption, or which was actually consumed, therein, during such three years, respectively, in the years 1925-1933, inclusive, as the Secretary of Agriculture may, from time to time, determine to be the most representative respective three years, adjusted, together with the quotas established pursuant to paragraph (ii), (in such manner as the Secretary shall determine) to the remainder of the total estimated consumption requirements of sugar for continental United States, determined pursuant to subsection (2) of this section, after deducting therefrom the quotas for continental United States, provided for by paragraph (B) of this subsection: *Provided, however,* That in such quotas there may be included, in the case of the Virgin Islands, the Philippine Islands, the Canal Zone, American Samoa, and the island of Guam, direct-consumption sugar up to an amount not exceeding the respective quantities of direct-consumption sugar therefrom brought into or imported into continental United States for consumption, or which was actually consumed, therein during the year 1931, 1932, or 1933, whichever is greater, and in the case of Cuba, direct-consumption sugar up to an amount not exceeding 22 per centum of the quota established for Cuba: *And provided further,* That any imported sugar, with respect to which a drawback of duty is allowed, under the provisions of section 313 of the Tariff Act of 1930, shall not be charged against the quota established by the Secretary of Agriculture hereunder for the country from which such sugar was imported, and the Secretary of Agriculture may, by orders or regulations, readjust any quota subject to the provisions of this section, except quotas fixed by paragraph (B) of this subsection; and may allot (or appoint an officer, including the Governor General of the Philippine Islands for that area, in his name to allot) any quota, and readjust any such allotment, from time to time, among the processors, handlers of sugar and others; and/or

"(ii) Forbid processors, handlers of sugar, and others from transporting to, receiving in, processing or marketing in, continental United States, and/or from processing in the Territory of Hawaii or Puerto Rico for consumption in continental United States, sugar from the Territory of Hawaii or Puerto Rico, in excess of quotas fixed by the Secretary of Agriculture, for any calendar year, based on average quantities therefrom brought into continental United States for consumption, or which was actually consumed, therein during such three years, respectively, in the years 1925-1933, inclusive, as the Secretary of Agriculture may, from time to time, determine to be the most representative respective three years, adjusted, together with the quotas established pursuant to paragraph (i), (in such manner as the Secretary shall determine) to the remainder of the total estimated consumption requirements of sugar for continental United States, determined pursuant to subsection (2) of this section, after deducting therefrom the quotas for continental United States, provided for by paragraph (B) of this subsection: *Provided, however,* That in such quotas there may be included direct-consumption sugar up to an amount not exceeding the respec-

tive quantities of direct-consumption sugar therefrom brought into continental United States for consumption, or which was actually consumed, therein during the year 1931, 1932, or 1933, whichever is greater, and the Secretary of Agriculture may, by orders or regulations, allot such quotas and readjust any such allotment, from time to time, among the processors, handlers of sugar, and others; and/or

“(B) Forbid processors, handlers of sugar, and others from marketing in, or in the current of, or in competition with, or so as to burden, obstruct, or in any way affect, interstate or foreign commerce, sugar manufactured from sugar beets and/or sugarcane, produced in the continental United States beet-sugar-producing area, the States of Louisiana and Florida, and any other State or States in excess of the following quotas, for any calendar year, except as provided for in subsection (2) of this section: United States beet-sugar area, one million five hundred and fifty thousand short tons raw value; the States of Louisiana and Florida, except as may be provided under paragraph (C) of this subsection, two hundred and sixty thousand short tons raw value; and the Secretary of Agriculture may, by orders or regulations, allot such quotas and readjust any such allotment, from time to time, among the processors, handlers of sugar, and others; and/or

“(C) For any calendar year, determine the quota, but not less than the quota provided in paragraph (B), for any area producing less than two hundred and fifty thousand long tons of sugar raw value during the next preceding calendar year; and/or

“(D) Establish a separate quota or quotas for edible molasses and/or sirup of cane juice produced in continental United States, in addition to, and/or for edible molasses, sirups, and sugar mixtures produced in any other area or areas to which this title relates, as part of or in addition to, the quotas established pursuant to paragraphs (A) to (C), inclusive, of this subsection, for use as such and not for the extraction of sugar.

“(2) (A) The consumption requirements of sugar for continental United States, for the calendar year 1934, and for each succeeding calendar year, shall be determined by the Secretary of Agriculture from available statistics of the Department of Agriculture. The consumption requirements so determined shall, at such intervals as the Secretary finds necessary to effectuate the declared policy and the purposes of this Act, be adjusted by him to meet the actual requirements of the consumer as determined by the Secretary.

“(B) In the event that available statistics of the Department of Agriculture during the course of any calendar year indicate that the consumption requirements of sugar for continental United States for such calendar year will exceed the amount of the consumption requirements determined for that year, the Secretary of Agriculture may prorate such estimated excess amount on the basis of the respective quotas determined by and pursuant to subsection (1) of this section: *Provided, however,* That for each calendar year there shall be allotted to continental United States not less than 30 per centum of any amount of consumption requirements therefor above six million four hundred and fifty-two thousand short tons raw value.

“(C) In the event that available statistics of the Department of Agriculture during the course of any calendar year indicate that the

consumption requirements of sugar for continental United States for such year will be less than the amount of the consumption requirements determined for that year, the amount of such deficiency may be proportionately deducted from the respective quotas determined by and pursuant to paragraph (A) of subsection (1) of this section.

"(D) If, during any calendar year, any producing area is unable to produce and deliver its full quota of sugar, the Secretary of Agriculture may prorate this deficiency among the other areas on the basis of their respective quotas and ability to supply the deficiency.

"(E) Notwithstanding the provisions of paragraphs (A) to (C), inclusive, of subsection (1) of this section, the Secretary of Agriculture may, in order to effectuate the declared policy of this Act, from time to time, by orders or regulations, deduct from the quotas for production, importing, receiving, and/or marketing, and/or from the allotments thereof, established pursuant to said paragraphs, in any given year, an amount for each year, respectively, representing the surplus stocks of sugar produced in that area, or a portion of the total surplus stocks of sugar produced in that area, in whole or in part, which may have accumulated in the year next preceding, over and above the quotas established for such year.

"(3) In order more fully to effectuate the declared policy of this Act, as set forth in its declaration of policy, and to insure the equitable division between producers and/or growers and/or the processors of sugar beets or sugarcane of any of the proceeds which may be derived from the growing, processing and/or marketing of such sugar beets or sugarcane, and the processing and/or marketing of the products and byproducts thereof, all agreements authorized by this Act relating to sugar beets, sugarcane, or the products thereof may contain provisions which will limit or regulate child labor, and will fix minimum wages for workers or growers employed by the producers and/or processors of sugar beets and/or sugarcane who are parties to such agreements; and the Secretary, upon the request of any producer, or grower, or worker, or of any association of producers, or growers, or workers, or of any processor, of sugar beets or sugarcane, is hereby authorized to adjudicate any dispute as to any of the terms under which sugar beets or sugarcane are grown or are to be grown and/or marketed, and the sugar and byproducts thereof are to be marketed. The decision and any determination of the Secretary shall be final.

"(4) Any person willfully violating any order or regulation of the Secretary of Agriculture issued under this section shall, upon conviction, be punished by a fine of not more than \$100.

"(5) Any person willfully exceeding any quota or allotment fixed for him under this title by the Secretary of Agriculture, and any other person knowingly participating, or aiding, in the exceeding of said quota or allotment, shall forfeit to the United States a sum equal to three times the current market value of such excess, which forfeiture shall be recoverable in a civil suit brought in the name of the United States.

"(6) The several district courts of the United States are hereby vested with jurisdiction specifically to enforce, and to prevent and restrain any person from violating, the provisions of this section, or of any order, regulation, agreement, or license heretofore or here-

after made or issued pursuant to this title, in any proceeding now pending or hereafter brought in said courts.

"(7) Upon the request of the Secretary of Agriculture, it shall be the duty of the several district attorneys of the United States, in their respective districts, under the directions of the Attorney General, to institute proceedings to enforce the remedies and to collect the forfeitures provided for in, or pursuant to, this title.

"(8) The remedies provided for in this section shall be in addition to, and not exclusive of, any of the remedies or penalties provided for elsewhere in this title or now or hereafter existing at law or in equity.

"(9) The term 'person' as used in this title includes an individual, partnership, corporation, association, and any other business unit."

SEC. 5. Paragraph (6) of subsection (d) of section 9 of the Agricultural Adjustment Act, as amended, is hereby renumbered (7).

SEC. 6. Section 9 of the Agricultural Adjustment Act, as amended, is amended, by adding after subsection (e) thereof the following new subsection:

"(f) For the purposes of part 2 of this title, processing shall be held to include manufacturing."

SEC. 7. Subsection (f) of section 10 of the Agricultural Adjustment Act, as amended, is amended by striking out the period at the end of such subsection and adding a semicolon and the following: "except that, in the case of sugar beets and sugarcane, the President, if he finds it necessary in order to effectuate the declared policy of this Act, is authorized by proclamation to make the provisions of this title applicable to the Philippine Islands, the Virgin Islands, American Samoa, the Canal Zone, and/or the island of Guam."

SEC. 8. Section 15 of the Agricultural Adjustment Act, as amended, is amended by adding at the end thereof the following new subsection:

"(f) The President, in his discretion, is authorized by proclamation to decree that all or part of the taxes collected from the processing of sugar beets or sugarcane in Puerto Rico, the Territory of Hawaii, the Philippine Islands, the Virgin Islands, American Samoa, the Canal Zone, and/or the island of Guam (if the provisions of this title are made applicable thereto), and/or upon the processing in continental United States of sugar produced in, or coming from, said areas, shall not be covered into the general fund of the Treasury of the United States but shall be held as a separate fund, in the name of the respective area to which related, to be used and expended for the benefit of agriculture and/or paid as rental or benefit payments in connection with the reduction in the acreage, or reduction in the production for market, or both, of sugar beets and/or sugarcane, and/or used and expended for expansion of markets and for removal of surplus agricultural products in such areas, respectively, as the Secretary of Agriculture, with the approval of the President, shall direct."

SEC. 9. Subsection (a) of section 9 of the Agricultural Adjustment Act, as amended, is further amended by striking out the period after the word "proclamation", in line 8, and inserting in lieu thereof a semicolon and the following: "except that, in the case of sugar

beets and sugarcane, the Secretary of Agriculture shall, on or before the thirtieth day after the adoption of this amendment, proclaim that rental or benefit payments with respect to said commodities are to be made, and the processing tax shall be in effect on and after the thirtieth day after the date of the adoption of this amendment. In the case of sugar beets and sugarcane, the calendar year shall be considered to be the marketing year and for the year 1934 the marketing year shall begin January 1, 1934."

SEC. 10. Section 16 (a) (1) of the Agricultural Adjustment Act, as amended, is amended by inserting at the end thereof the following:

"Such tax upon articles imported prior to, but in customs custody or control on, the effective date, shall be paid prior to release therefrom. In the case of sugar, the tax on floor stocks, except the retail stocks of persons engaged in retail trade, shall be paid for the month in which the stocks are sold, or used in the manufacture of other articles, under rules and regulations prescribed by the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury."

SEC. 11. Section 15 (e) of the Agricultural Adjustment Act, as amended, is amended by striking out in lines 3 and 4 the words "in chief value", and inserting in lieu thereof the word "partly"; by inserting in line 7, after the comma following the word "apply", the words "whether imported as merchandise, or as a container of merchandise, or otherwise" followed by a comma; and by inserting in line 9, after the word "processing", the words "of such commodity".

SEC. 12. Section 17 (a) of the Agricultural Adjustment Act, as amended, is amended, effective as of the date of the enactment of the said Act, to read as follows:

"(a) Upon the exportation to any foreign country (and/or to the Philippine Islands, the Virgin Islands, American Samoa, the Canal Zone, and the island of Guam) of any product with respect to which a tax has been paid under this title, or of any product processed wholly or partly from a commodity with respect to which product or commodity a tax has been paid under this title, the tax due and paid shall be refunded. The refund shall be paid to the exporter or to the consignor named in the bill of lading under which the product is exported, as determined under regulations prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. In the case of sugar beets and sugarcane, this subsection shall be applicable to exports of products thereof to the Philippine Islands, the Virgin Islands, American Samoa, the Canal Zone, and/or the island of Guam only if this title with respect to sugar beets and sugarcane is not made applicable thereto. The term 'product' includes any product exported as merchandise, or as a container for merchandise, or otherwise."

SEC. 13. Section 17 (b) of the Agricultural Adjustment Act, as amended, is amended by striking out in line 6 the words "in chief value" and inserting in lieu thereof the word "partly".

SEC. 14. Subsection (1) of section 8 of the Agricultural Adjustment Act, as amended, is amended by striking out the period at the end of the first sentence, and inserting in lieu thereof a semi-colon and the following: "and, in the case of sugar beets or sugar-

cane, in the event that it shall be established to the satisfaction of the Secretary of Agriculture that returns to growers or producers, under the contracts for the 1933-1934 crop of sugar beets or sugarcane, entered into by and between the processors and producers and/or growers thereof, were reduced by reason of the payment of the processing tax, and/or the corresponding floor-stocks tax, on sugar beets or sugarcane, in addition to the foregoing rental or benefit payments, to make such payments, representing in whole or in part such tax, as the Secretary deems fair and reasonable, to producers who agree, or have agreed, to participate in the program for reduction in the acreage or reduction in the production for market, or both, of sugar beets or sugarcane."

SEC. 15. Section 13 of the Agricultural Adjustment Act, as amended, is amended by inserting after the first sentence thereof the following: "In the case of sugar beets and sugarcane, the taxes provided by this title shall cease to be in effect, and the powers vested in the President or in the Secretary of Agriculture shall terminate at the end of three years after the adoption of this amendment unless this title ceases to be in effect at an earlier date, as hereinabove provided."

SEC. 16. The Agricultural Adjustment Act, as amended, is amended by the addition of the following new section numbered "20":

"SEC. 20. (a) Whoever in connection with the purchase of, or offer to purchase, any commodity, subject to any tax under this title, or which is to be subjected to any tax under this title, makes any statement, written or oral, (1) intended or calculated to lead any person to believe that any amount deducted from the market price or the agreed price of the commodity consists of a tax imposed under this title, or (2) ascribing a particular part of the deduction from the market price or the agreed price of the commodity, to a tax imposed under this title, knowing that such statement is false or that the tax is not so great as the amount deducted from the market price or the agreed price of the commodity, ascribed to such tax, shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not more than \$1,000 or by imprisonment for not exceeding six months, or both.

"(b) Whoever in connection with the processing of any commodity subject to any tax under this title, whether commercially, for toll, upon an exchange, or otherwise, makes any statement, written or oral, (1) intended or calculated to lead any person to believe that any part of the charge for said processing, whether commercially, for toll, upon an exchange, or otherwise, consists of a tax imposed under this title, or (2) ascribing a particular part of the charge for processing, whether commercially, for toll, upon an exchange, or otherwise, to a tax imposed under this title, knowing that such statement is false, or that the tax is not so great as the amount charged for said processing ascribed to such tax, shall be guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine of not more than \$1,000 or by imprisonment for not exceeding six months, or both.

"(c) Whoever in connection with any settlement, under a contract to buy any commodity, and/or to sell such commodity, or any prod-

uct or byproduct thereof, subject to any tax under this title, makes any statement, written or oral, (1) intended or calculated to lead any person to believe that any amount deducted from the gross sales price, in arriving at the basis of settlement under the contract, consists of a tax under this title, or (2) ascribing a particular amount deducted from the gross sales price, in arriving at the basis of settlement under the contract, to a tax imposed under this title, knowing that such statement is false, or that the tax is not so great as the amount so deducted and/or ascribed to such tax, shall be guilty of a misdemeanor, and, upon conviction thereof, shall be punished by a fine of not more than \$1,000 or by imprisonment for not exceeding six months, or both."

SEC. 17. Section 16 of the Agricultural Adjustment Act, as amended, is amended by adding the following new subsections:

"(c) (1) Any sugar, imported prior to the effective date of a processing tax on sugar beets and sugarcane, with respect to which it is established (under regulations prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury) that there was paid at the time of importation a duty at the rate in effect on January 1, 1934, and (2) any sugar held on April 25, 1934, by, or to be delivered under a bona fide contract of sale entered into prior to April 25, 1934, to, any manufacturer or converter, for use in the production of any article (except sugar) and not for ultimate consumption as sugar, and (3) any article (except sugar) processed wholly or in chief value from sugar beets, sugarcane, or any product thereof, shall be exempt from taxation under subsection (a) of this section, but sugar held in customs custody or control on April 25, 1934, shall not be exempt from taxation under subsection (a) of this section, unless the rate of duty paid upon the withdrawal thereof was the rate of duty in effect on January 1, 1934. The provisions of paragraph (2) of subsection (a) of this section shall not apply in the case of sugar beets or sugarcane or the products thereof.

"(d) The Secretary of Agriculture is authorized to purchase, out of such proceeds of taxes as are available therefor, during the period this Act is in effect with respect to sugar beets and sugarcane, not in excess of three hundred thousand tons of sugar raw value from the surplus stocks of direct-consumption sugar produced in the United States beet-sugar area, at a price not in excess of the market price for direct consumption sugar on the date of purchase, and to dispose of such sugar by sale or otherwise, including distribution to any organization for the relief of the unemployed, under such conditions and at such times as will tend to effectuate the declared policy of section 8a of this Act. The sugar so purchased shall not be included in the quota for the United States beet-sugar area. All proceeds received by the Secretary of Agriculture, in the exercise of the powers granted hereby, are appropriated to be available to the Secretary of Agriculture for the purposes described in subsections (a) and (b) of section 12 of this Act."

Approved, May 9, 1934, 11.23 a.m.

DIETERICH AMENDMENT

48 Stat. 973; 7 U.S.C. § 615

(Refunds or credits of taxes upon the sale of articles to organizations for charitable use)

[PUBLIC—No. 367—73D CONGRESS]

[S. 2674]

AN ACT

To amend an Act entitled "An Act to relieve the existing national economic emergency by increasing agricultural purchasing power, to raise revenue for extraordinary expenses incurred by reason of such emergency, to provide emergency relief with respect to agricultural indebtedness, to provide for the orderly liquidation of joint-stock land banks, and for other purposes", approved May 12, 1933.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (c) of section 15 of the Act entitled "An Act to relieve the existing national economic emergency by increasing agricultural purchasing power, to raise revenue for extraordinary expenses incurred by reason of such emergency, to provide emergency relief with respect to agricultural indebtedness, to provide for the orderly liquidation of joint-stock land banks, and for other purposes", approved May 12, 1933, is amended to read as follows:

"Any person, including any State or Federal organization or institution, delivering any product to any organization for charitable distribution, or use, including any State or Federal welfare organization, for its own use, whether the product is delivered as merchandise, or as a container for merchandise, or otherwise, shall, if such product or the commodity from which processed is under this title subject to tax, be entitled to a refund of the amount of any tax due and paid under this title with respect to such product so delivered, or to a credit against any tax due and payable under this title of the amount of tax which would be refundable under this section with respect to such product so delivered: *Provided, however,* That no tax shall be refunded or credited under this section, unless the person claiming the refund or credit establishes, in accordance with regulations prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury (1) that he has not included the tax in the price of the product so delivered or collected the amount of the tax from the said organization, or (2) that he has repaid, or has agreed in writing to repay, the amount of the tax to the said organization. No refund shall be allowed under this section unless claim therefor is filed within six months after delivery of the products to the organization for charitable distribution, or use. The word 'State' as used in this section shall include a State and any political subdivision thereof."

Approved, June 16, 1934.

EMERGENCY APPROPRIATION ACT, FISCAL YEAR 1935

48 Stat. 1058-59; 7 U.S.C. §§ 604, 605

(Extract from Title II)

AMENDMENTS TO AGRICULTURAL ADJUSTMENT ACT

Section 4 of the Agricultural Adjustment Act, as amended, is amended to read as follows:

"SEC. 4. (a) The Secretary of Agriculture shall have authority to borrow money upon all cotton in his possession or control and may, at his discretion, deposit as collateral for such loans the warehouse receipts for such cotton.

"(b) The Secretary of the Treasury is authorized to advance, in his discretion, out of any money in the Treasury not otherwise appropriated, the sum of \$100,000,000 to be available, until March 1, 1936, to the Secretary of Agriculture, for paying off any debt or debts which may have been or may be incurred by the Secretary of Agriculture and discharging any lien or liens which may have arisen or may arise pursuant to part 1 of this title, for protecting title to any cotton which may have been or may be acquired by the Secretary of Agriculture under authority of part 1 of this title, and for paying any expenses (including, but not limited to, warehouse charges, insurance, salaries, interest, costs, and commissions) incident to carrying, handling, insuring, and marketing of said cotton and for the purposes described in subsection (e) of this section.

"(c) The funds authorized by subsection (b) of this section shall be made available to the Secretary of Agriculture from time to time upon his request and with the approval of the Secretary of the Treasury. Each such request shall be accompanied by a statement showing by weight and average grade and staple the quantity of cotton held by the Secretary of Agriculture and the approximate aggregate market value thereof.

"(d) It is the purpose of subsections (b) and (c) to provide an alternative method to that provided by subsection (a), for enabling the Secretary of Agriculture to finance the acquisition, carrying, handling, insuring, and marketing of cotton acquired by him under authority of section 3 of this Act. The Secretary of Agriculture may at his discretion make use of either or both of the methods provided in this section for obtaining funds for the purposes hereinabove enumerated.

"(e) The Secretary of Agriculture is authorized to use in his discretion any funds obtained by him pursuant to the provisions of subsection (a) or (b) of this section or of section 5 for making advances to any agency which may have been or may be established by the Secretary of Agriculture for the handling, carrying, insuring,

or marketing of any cotton acquired by the Secretary of Agriculture, to enable any such agency to perform, exercise, and discharge any of the duties, privileges, and functions which such agency may be authorized to perform, exercise, or discharge.

"(f) The proceeds derived from the sale of cotton shall be held for the Secretary of Agriculture by the Treasurer of the United States in a special deposit account and shall be used by the Secretary of Agriculture to discharge the obligations incurred under authority of part 1 of this title. Whenever any cotton shall be marketed the net proceeds (after discharge of other obligations incurred with respect thereto) derived from the sale thereof shall be used, to the extent required, to reimburse the Treasury for such portion of the funds hereby provided for as shall have been used, which shall be covered into the Treasury as a miscellaneous receipt. If when all of the cotton acquired by the Secretary of Agriculture shall have been marketed and all of the obligations incurred with respect to such cotton shall have been discharged, and the Treasury reimbursed for any and all sums which may have been advanced pursuant to subsection (b), there shall remain any balance in the hands of the Secretary of Agriculture, such balance shall be covered into the Treasury as miscellaneous receipts."

Section 5 of the Agricultural Adjustment Act, as amended, is amended to read as follows:

"SEC. 5. The Reconstruction Finance Corporation is hereby authorized and directed to advance money and to make loans to the Secretary of Agriculture for the purpose of providing funds with which to enable the Secretary of Agriculture to perform the duties and functions which he is directed or authorized to perform under the provisions of part 1 of this title, provided such advance of money or such loans shall not be for amounts in excess of the market value of the cotton, or the interest of the Secretary of Agriculture in the cotton, against which the advance or loan is to be made at the time such advance or loan may be applied for by the Secretary of Agriculture, plus costs, expenses, and commissions incurred incidental to handling, carrying, and marketing of such cotton. The Secretary of Agriculture shall not be required to pledge or deposit warehouse receipts or other evidences of title to cotton as security for any advance of money or loans made pursuant hereto, but it shall be sufficient if the Secretary shall give to the Reconstruction Finance Corporation a written statement showing the quantity of cotton by weight and the average grade and staple of the cotton against which the advance or loan is to be made. The amount of notes, bonds, debentures, and other obligations which the Reconstruction Finance Corporation is authorized and empowered to issue and to have outstanding at any one time under existing law is hereby increased by an amount sufficient to carry out the provisions of this section."

* * * * *
Approved, June 19, 1934.

FLANNAGAN AMENDMENT

48 Stat. 1241; 7 U.S.C. § 609 et passim

(PROCESSING TAX ON HOGS; FLOOR STOCKS TAX ADJUSTMENT; SUSPENSION OF TAX ON LOW VALUED ARTICLES)

[PUBLIC—No. 476—73D CONGRESS]

[H.R. 9829]

AN ACT

To amend the Agricultural Adjustment Act with respect to the processing tax on hogs.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (I) section 16 of the Agricultural Adjustment Act is amended by adding thereto the following new section:

“(C) Upon the sale or other disposition of any article processed wholly or in chief value from any commodity with respect to which the existing rate of the processing tax is to be increased, or decreased, that on the date such increase, or decrease, first takes effect with respect to the commodity, is held for sale or other disposition (including articles in transit) by any person, and upon the production of any article from a commodity in process on the date on which the rate of the processing tax is to be increased or decreased, there shall be made a tax adjustment as follows:

“(1) Whenever the rate of the processing tax on the processing of the commodity generally or for any designated use or uses, or as to any designated product or products thereof for any designated use or uses, or as to any class of products, is decreased, there shall be credited or refunded to such person an amount equivalent to the difference between the rate of the processing tax payable or paid at the time immediately preceding the decrease in rate and the rate of the processing tax which would have been payable with respect to the commodity from which processed, if the processing had occurred on such date: *Provided, however,* That no such credit or refund shall be made unless the rate of the processing tax immediately preceding said decrease is equal to, or less than, the rate of the processing tax in effect on the date on which any floor-stocks tax was paid prior to the adoption of this amendment.

“(2) Whenever the rate of the processing tax on the processing of the commodity generally, or for any designated use or uses, or as to any designated product or products thereof for any designated use or uses, or as to any class of products, is increased, there shall be levied, assessed and collected a tax to be paid by such person equivalent to the difference between the rate of the processing tax payable or paid at the time immediately preceding the increase in rate and

the rate of the processing tax which would be payable with respect to the commodity from which processed, if the processing had occurred on such date.

"(3) Whenever the processing tax is suspended or is to be refunded pursuant to a certification of the Secretary of Agriculture to the Secretary of the Treasury, under section 15 (a) of this Act, the provisions of subdivision (1) of subsection (c) of this section shall become applicable.

"(4) Whenever the Secretary of Agriculture revokes any certification to the Secretary of the Treasury under section 15 (a) of this Act, the provisions of subdivision (2) of subsection (c) shall become applicable.

"(5) The provisions of this amendment shall be effective on and after June 1, 1934."

(II) Section 15 (a) of the Agricultural Adjustment Act, as amended, is amended to read as follows:

"(a) If at any time the Secretary of Agriculture finds, upon investigation and after due notice and opportunity for hearing to interested parties, that any class of products of any commodity is of such low value, considering the quantity of the commodity used for their manufacture, that the imposition of the processing tax would prevent in whole or in large part the use of the commodity in the manufacture of such products and thereby substantially reduce consumption and increase the surplus of the commodity, then the Secretary of Agriculture shall so certify to the Secretary of the Treasury, specifying whether such result will in his judgment most effectively be prevented by a suspension of the imposition of the processing tax or a refund of the tax paid, with respect to such amount of the commodity or any product thereof as is used in the manufacture of such products, and thereafter, as shall be specified in such certification, (1) the imposition of the processing tax shall be suspended with respect to such amount of the commodity as is used in the manufacture of such products, and thereafter, as shall be specified in such certification, (2) the imposition of the processing tax shall be suspended with respect to such amount of the commodity as is used in the manufacture of such products until such time as the Secretary of Agriculture, after further investigation and due notice and opportunity for hearing to interested parties, revokes his certification to the Secretary of the Treasury, or (3) the Secretary of the Treasury shall refund (in accordance with the provisions of, to such persons and in such manner as shall be specified in, such certification) the amount of any tax paid (prior to the date of any revocation by the Secretary of Agriculture of his certification to the Secretary of the Treasury, upon further investigation and after due notice and opportunity for hearing to interested parties) under this title with respect to such amount of the commodity or any product thereof as is used after the date of such certification in the manufacture of such products."

SEC. 2. (a) Paragraph (4) of subsection (d) of section 9 of the Agricultural Adjustment Act, as amended, is repealed.

(b) Paragraph (7) of subsection (d) of such section 9 is amended to read as follows:

"(7) In the case of any other commodity, the term 'processing' means any manufacturing or other processing involving a change in the form of the commodity or its preparation for distribution or use, as defined by regulations of the Secretary of Agriculture; and in prescribing such regulations the Secretary shall give due weight to the customs of the industry."

SEC. 3. Section 19 (b) of the Agricultural Adjustment Act, as amended, is amended by striking out the word "ninety" and inserting in lieu thereof the words "one hundred and eighty".

Approved, June 26, 1934.

APPENDIX B—RELATED LEGISLATION

FLOOR STOCKS TAX, COTTON MACHINERY BELTING

48 Stat. 1223; 7 U.S.C. § 621, 622

[PUBLIC—No. 470—73D CONGRESS]

[S. 3419]

AN ACT

To exempt articles of machinery belting from the tax on floor stocks imposed by the Agricultural Adjustment Act.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of section 16 of the Agricultural Adjustment Act, as amended, shall not apply to articles of machinery belting processed wholly or in chief value from cotton, if such processing was completed prior to January 1, 1930.

SEC. 2. Any tax which has been assessed or paid under such section on any such article prior to the enactment of this Act shall be credited or refunded to the taxpayer, or abated if remaining unpaid: *Provided*, That claim therefor must be filed within three months after the date of enactment of this Act: *Provided further*, That no such credit, refund, or abatement shall be made with respect to any such article which was disposed of by the taxpayer prior to the filing of the claim therefor.

Approved, June 26, 1934.

ACT ENABLING CONGRESSMEN TO ENTER INTO CONTRACTS MADE UNDER THE AGRICULTURAL ADJUSTMENT ACT

48 Stat. 337, 41 U.S.C. § 22, 18 U.S.C. § 206

[PUBLIC—No. 86—73D CONGRESS]

[S. 2284]

AN ACT

Relating to contracts and agreements under the Agricultural Adjustment Act.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of section 3741¹⁸ of the Revised Statutes (U.S.C., title 41, sec. 22) and sections 114¹⁹ and 115²⁰ of the Criminal Code of the United States (U.S.C., title 18, secs. 204 and 205) shall not apply to any contracts or agreements heretofore or hereafter entered into under the Agricultural Adjustment Act, the Federal Farm Loan Act, as amended, the Emergency Farm Mortgage Act of 1933, as amended, the Federal Farm Mortgage Corporation Act, as amended, the Farm Credit Act of 1933, as amended, and the Home Owners' Loan Act of 1933, as amended.

Approved, January 25, 1934.

As amended by sec. 510 of the National Housing Act, Public, No. 479, 73d Congress, approved June 27, 1934.

¹⁸ Sec. 3741. In every such contract or agreement to be made or entered into, or accepted by or on behalf of the United States, there shall be inserted an express condition that no member of (or delegate to) Congress shall be admitted to any share or part of such contract or agreement, or to any benefit to arise thereupon.

¹⁹ Sec. 114. 35 Stat. 1109. Whoever, being elected or appointed a Member of or Delegate to Congress, or a Resident Commissioner, shall, after his election or appointment and either before or after he has qualified, and during his continuance in office, directly or indirectly, himself, or by any other person in trust for him, or for his use or benefit, or on his account, undertake, execute, hold, or enjoy, in whole or in part, any contract or agreement, made or entered into in behalf of the United States by any officer or person authorized to make contracts on its behalf, shall be fined not more than \$3,000. All contracts or agreements made in violation of this section shall be void; and whenever any sum of money is advanced by the United States, in consideration of any such contract or agreement, it shall forthwith be repaid; and in case of failure or refusal to repay the same when demanded by the proper officer of the department under whose authority such contract or agreement shall have been made or entered into, suit shall at once be brought against the person as failing or refusing and his sureties, for the recovery of the money so advanced.

²⁰ Sec. 115. 35 Stat. 1109. Whoever, being an officer of the United States, shall on behalf of the United States, directly or indirectly, make or enter into any contract, bargain, or agreement, in writing or otherwise, with any Member of or Delegate to Congress, or any Resident Commissioner, after his election or appointment as such Member, Delegate, or Resident Commissioner, and either before or after he has qualified, and during his continuance in office, shall be fined not more than \$3,000.

NATIONAL INDUSTRIAL RECOVERY ACT

48 Stat. 210; 40 U.S.C. § 411

(AUTHORIZATION FOR ALLOCATION OF \$100,000,000)

(Extract)

SEC. 220. For the purposes of this Act, there is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, the sum of \$3,300,000,000. The President is authorized to allocate so much of said sum, not in excess of \$100,000,000, as he may determine to be necessary for expenditures in carrying out the Agricultural Adjustment Act and the purposes, powers, and functions heretofore and hereafter conferred upon the Farm Credit Administration.

* * * * *

Approved, June 16, 1933.

FOURTH DEFICIENCY ACT, FISCAL YEAR 1933

48 Stat. 275

(APPROPRIATION FOR NATIONAL INDUSTRIAL RECOVERY ACT AND OTHER PURPOSES)

(Extract)

NATIONAL INDUSTRIAL RECOVERY AND TENNESSEE VALLEY AUTHORITY

For the purpose of carrying into effect the provisions of the Act entitled "An Act to encourage national industrial recovery, to foster fair competition, and to provide for the construction of certain useful public works, and for other purposes", approved June 16, 1933, and also for the purpose of carrying into effect the provisions of the Act entitled "An Act for the relief of unemployment through the performance of useful public work, and for other purposes", approved March 31, 1933, and for each and every object thereof, to be expended in the discretion and under the direction of the President, to be immediately available, and except as hereinafter provided to remain available until June 30, 1935, \$3,300,000,000; of which not to exceed \$50,000,000 shall be available to the board of directors of the Tennessee Valley Authority, and to remain available until expended, for the purpose of carrying out the provisions of the Act of Congress entitled "The Tennessee Valley Authority Act of 1933", approved May 18, 1933, including the

acquisition of necessary land, the clearing of such land, relocation of highways, and the construction and/or purchase of transmission lines and other facilities, the construction of the Cove Creek Dam and powerhouse and all other necessary works authorized by said Act, and for printing and binding, law books, books of reference, newspapers, periodicals, purchase, maintenance and operation of passenger-carrying vehicles, rents in the District of Columbia and elsewhere and all necessary salaries and expenses connected with the organization, operation, and investigations of the Tennessee Valley Authority, including reimbursements for any expenses prior to the enactment of this appropriation incurred at the direction of the President.

* * * * *

Approved, June 16, 1933.

APPROPRIATION FOR COTTON, CATTLE, DAIRY PRODUCTS, ETC.

48 Stat. 805

[PUBLIC RESOLUTION—No. 27—73D CONGRESS]

[H.J.Res. 345]

(Extract)

JOINT RESOLUTION

To provide funds to enable the Secretary of Agriculture to carry out the purposes of the Acts approved April 21, 1934, and April 7, 1934, relating, respectively, to cotton and to cattle and dairy products, and for other purposes.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That to enable the Secretary of Agriculture to carry out the purposes of the Act entitled "An Act to place the cotton industry on a sound commercial basis, to prevent unfair competition and practices in putting cotton into the channels of interstate and foreign commerce, to provide funds for paying additional benefits under the Agricultural Adjustment Act, and for other purposes" (Public, Numbered 169, Seventy-third Congress), approved April 21, 1934, there is hereby appropriated and made available, pursuant to the authorizations contained in the said Act, the funds available for carrying into effect the provisions of the Agricultural Adjustment Act, as amended, which shall be available for administrative and other expenses, and in addition thereto, the proceeds derived from the tax levied under said Act of April 21, 1934, are hereby appropriated and made available for the purposes for which appropriations are authorized to be made under the provisions of Section 16 (c) of said Act: Provided, That the Secretary of Agriculture shall transfer to the Treasury Department and is authorized to transfer to other agencies out of funds hereby made available for carrying out said Act of April 21, 1934, such sums as are required to carry out the provisions of said Act, including administrative expenses and refunds of taxes.

To enable the Secretary of Agriculture to carry out the purposes of the Act entitled "An Act to amend the Agricultural Adjustment Act so as to include cattle and other products as basic agricultural commodities, and for other purposes" (Public, Numbered 142, Seventy-third Congress), approved April 7, 1934, there are hereby appropriated, out of any money in the Treasury not otherwise appropriated, pursuant to the authorizations contained in sections 2 and 6 of said Act of April 7, 1934, \$100,000,000 for the purposes of the Agricultural Adjustment Act, as amended, and \$50,000,000 for the purposes specified in section 6 of said Act of April 7, 1934, including the employment of persons and means in the District of Columbia and elsewhere and other necessary expenses; in all, \$150,000,000, to remain available until December 31, 1935.

* * * * *

Approved, May 25, 1934.

EMERGENCY APPROPRIATION ACT, FISCAL YEAR 1935

48 Stat. 1056

[PUBLIC—No. 412—73D CONGRESS, TITLE II]

(Extract)

EMERGENCY RELIEF

To meet the emergency and necessity for relief in stricken agricultural areas, to remain available until June 30, 1935, \$525,000,000, to be allocated by the President to supplement the appropriations heretofore made for emergency purposes and in addition thereto for (1) making loans to farmers for, and/or (2) the purchase, sale, gift, or other disposition of, seed, feed, freight, summer fallowing and similar purposes; expenditures hereunder and the manner in which they shall be incurred, allowed, and paid, shall be determined by the President, and may include expenditures for personal services and rent in the District of Columbia and elsewhere and for printing and binding and may be made without regard to the provisions of section 3709 of the Revised Statutes.

If, during the present drought emergency, a carrier subject to the Interstate Commerce Act shall, at the request of any agent of the United States, authorized so to do, establish special rates for the benefit of drought sufferers such a carrier shall not be deemed to have violated the Interstate Commerce Act with reference to undue preference or unjust discrimination by reason of the fact that it applies such special rates only to those designated as drought sufferers by the authorized agents of the United States or of any State.

The Reconstruction Finance Corporation is hereby authorized to purchase marketable securities, satisfactory to said Corporation, acquired or to be acquired by the Federal Emergency Administration of Public Works, and any sums paid for such securities shall be available to said Federal Emergency Administration of Public Works for the making of additional loans (but not grants) under the provisions of title II of the National Industrial Recovery Act: *Provided*, That the amount that the Reconstruction Finance Corporation may have invested at any one time in such securities shall not exceed \$250,000,000. The amount of notes, debentures, and bonds or other such obligations which the Reconstruction Finance Corporation is authorized and empowered to have outstanding at any one time pursuant to section 9 of the Reconstruction Finance Corporation Act, as amended, is hereby increased by the sums necessary for these purchases, not to exceed \$250,000,000.

* * * * *

Approved, June 19, 1934.

FEDERAL TRADE COMMISSION ACT

38 Stat. 722-724; 15 U.S.C. §§ 48-50

(Extracts)

SEC. 8. That the several departments and bureaus of the Government when directed by the President shall furnish the commission, upon its request, all records, papers, and information in their possession relating to any corporation subject to any of the provisions of this Act, and shall detail from time to time such officials and employees to the commission as he may direct.

SEC. 9. That for the purposes of this Act the commission, or its duly authorized agent or agents, shall at all reasonable times have access to, for the purpose of examination, and the right to copy any documentary evidence of any corporation being investigated or proceeded against; and the commission shall have power to require by subpoena the attendance and testimony of witnesses and the production of all such documentary evidence relating to any matter under investigation. Any member of the commission may sign subpoenas, and members and examiners of the commission may administer oaths and affirmations, examine witnesses, and receive evidence.

Such attendance of witnesses, and the production of such documentary evidence, may be required from any place in the United States, at any designated place of hearing. And in case of disobedience to a subpoena the commission may invoke the aid of any court of the United States in requiring the attendance and testimony of witnesses and the production of documentary evidence.

Any of the district courts of the United States within the jurisdiction of which such inquiry is carried on may, in case of contumacy or refusal to obey a subpoena issued to any corporation or other person, issue an order requiring such corporation or other person to appear before the commission, or to produce documentary evidence if so ordered, or to give evidence touching the matter in question; and any failure to obey such order of the court may be punished by such court as a contempt thereof.

Upon the application of the Attorney General of the United States, at the request of the commission, the district courts of the United States shall have jurisdiction to issue writs of mandamus commanding any person or corporation to comply with the provisions of this Act or any order of the commission made in pursuance thereof.

The commission may order testimony to be taken by deposition in any proceeding or investigation pending under this Act at any stage of such proceeding or investigation. Such depositions may be taken before any person designated by the commission and having power to administer oaths. Such testimony shall be reduced to

writing by the person taking the deposition, or under his direction, and shall then be subscribed by the deponent. Any person may be compelled to appear and depose and to produce documentary evidence in the same manner as witnesses may be compelled to appear and testify and produce documentary evidence before the commission as hereinbefore provided.

Witnesses summoned before the commission shall be paid the same fees and mileage that are paid witnesses in the courts of the United States, and witnesses whose depositions are taken and the persons taking the same shall severally be entitled to the same fees as are paid for like services in the courts of the United States.

No person shall be excused from attending and testifying or from producing documentary evidence before the commission or in obedience to the subpoena of the commission on the ground or for the reason that the testimony or evidence, documentary or otherwise, required of him may tend to criminate him or subject him to a penalty or forfeiture. But no natural person shall be prosecuted or subjected to any penalty or forfeiture for or on account of any transaction, matter, or thing concerning which he may testify, or produce evidence, documentary or otherwise, before the commission in obedience to a subpoena issued by it: *Provided*, That no natural person so testifying shall be exempt from prosecution and punishment for perjury committed in so testifying.

SEC. 10. That any person who shall neglect or refuse to attend and testify, or to answer any lawful inquiry, or to produce documentary evidence, if in his power to do so, in obedience to the subpoena or lawful requirement of the commission, shall be guilty of an offense and upon conviction thereof by a court of competent jurisdiction shall be punished by a fine of not less than \$1,000 nor more than \$5,000, or by imprisonment for not more than one year, or by both such fine and imprisonment.

Any person who shall willfully make, or cause to be made, any false entry or statement of fact in any report required to be made under this Act, or who shall willfully make, or cause to be made, any false entry in any account, record, or memorandum kept by any corporation subject to this Act, or who shall willfully neglect or fail to make, or to cause to be made, full, true, and correct entries in such accounts, records, or memoranda of all facts and transactions appertaining to the business of such corporation, or who shall willfully remove out of the jurisdiction of the United States, or willfully mutilate, alter, or by any other means falsify any documentary evidence of such corporation, or who shall willfully refuse to submit to the commission or to any of its authorized agents, for the purpose of inspection and taking copies, any documentary evidence of such corporation in his possession or within his control, shall be deemed guilty of an offense against the United States, and shall be subject, upon conviction in any court of the United States of competent jurisdiction, to a fine of not less than \$1,000 nor more than \$5,000 or to imprisonment for a term of not more than three years, or to both such fine and imprisonment.

If any corporation required by this Act to file any annual or special report shall fail so to do within the time fixed by the commission for filing the same, and such failure shall continue for thirty days after

notice of such default, the corporation shall forfeit to the United States the sum of \$100 for each and every day of the continuance of such failure, which forfeiture shall be payable into the Treasury of the United States, and shall be recoverable in a civil suit in the name of the United States brought in the district where the corporation has its principal office or in any district in which it shall do business. It shall be the duty of the various district attorneys, under the direction of the Attorney General of the United States, to prosecute for the recovery of forfeitures. The costs and expenses of such prosecution shall be paid out of the appropriation for the expenses of the courts of the United States.

Any officer or employee of the commission who shall make public any information obtained by the commission without its authority, unless directed by a court, shall be deemed guilty of a misdemeanor, and, upon conviction thereof, shall be punished by a fine not exceeding \$5,000, or by imprisonment not exceeding one year, or by fine and imprisonment, in the discretion of the court.

* * * * *

Approved, September 26, 1914.

REVENUE ACT OF 1926

44 Stat. 116; 26 U.S.C. §§ 1265-1269

(PENALTIES, RETURNS, AND PAYMENT OF TAXES)

(Extract)

PENALTIES

SEC. 1114. (a) Any person required under this Act to pay any tax, or required by law or regulations made under authority thereof to make a return, keep any records, or supply any information, for the purposes of the computation, assessment, or collection of any tax imposed by this Act, who willfully fails to pay such tax, make such return, keep such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, be fined not more than \$10,000, or imprisoned for not more than one year, or both, together with the costs of prosecution.

(b) Any person required under this Act to collect, account for and pay over any tax imposed by this Act, who willfully fails to collect or truthfully account for and pay over such tax, and any person who willfully attempts in any manner to evade or defeat any tax imposed by this Act or the payment thereof, shall, in addition to other penalties provided by law, be guilty of a felony and, upon conviction thereof, be fined not more than \$10,000, or imprisoned for not more than five years, or both, together with the costs of prosecution.

(c) Any person who willfully aids or assists in, or procures, counsels, or advises, the preparation or presentation under, or in connection with any matter arising under, the internal-revenue laws, of a false or fraudulent return, affidavit, claim, or document, shall (whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such return, affidavit, claim, or document) be guilty of a felony and, upon conviction thereof, be fined not more than \$10,000, or imprisoned for not more than five years, or both, together with the costs of prosecution.

(d) Any person who willfully fails to pay, collect, or truthfully account for and pay over, any tax imposed by Titles IV, V, VI, VII, VIII, and IX, or willfully attempts in any manner to evade or defeat any such tax or the payment thereof, shall, in addition to other penalties provided by law, be liable to a penalty of the amount of the tax evaded, or not paid, collected or accounted for and paid over, to be assessed and collected in the same manner as taxes are assessed and collected. No penalty shall be assessed under this subdivision for any offense for which a penalty may be assessed under authority of section 3176 of the Revised Statutes, as amended, or for any offense for which a penalty has been recovered under section 3256 of the Revised Statutes.

(e) Any person in possession of property, or rights to property, subject to distress, upon which a levy has been made, shall, upon demand by the collector or deputy collector making such levy, surrender such property or rights to such collector or deputy, unless such property or right is, at the time of such demand, subject to an attachment or execution under any judicial process. Any person who fails or refuses to so surrender any of such property or rights shall be liable in his own person and estate to the United States in a sum equal to the value of the property or rights not so surrendered, but not exceeding the amount of the taxes (including penalties and interest) for the collection of which such levy has been made, together with costs and interest from the date of such levy.

(f) The term "person" as used in this section includes an officer or employee of a corporation or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

PROVISIONS OF REVISED STATUTES RELATING TO RETURNS AND PAYMENT OF TAXES

Sec. 3176, as amended by 44 Stat. 112, § 1103; 26 U.S.C. §§ 97-98

Sec. 3184; 26 U.S.C. § 104

SEC. 3176. * * * In case of any failure to make and file a return or list within the time prescribed by law, or prescribed by the Commissioner of Internal Revenue or the collector in pursuance of law, the Commissioner shall add to the tax 25 per centum of its amount, except that when a return is filed after such time and it is shown that the failure to file it was due to a reasonable cause and not to willful neglect, no such addition shall be made to the tax. In case a false or fraudulent return or list is willfully made, the Commissioner shall add to the tax 50 per centum of its amount.

The amount so added to any tax shall be collected at the same time and in the same manner and as a part of the tax unless the tax has been paid before the discovery of the neglect, falsity, or fraud, in which case the amount so added shall be collected in the same manner as the tax.

SEC. 3184. Where it is not otherwise provided, the collector shall in person or by deputy, within ten days after receiving any list of taxes from the Commissioner of Internal Revenue, give notice to each person liable to pay any taxes stated therein, to be left at his dwelling or usual place of business, or to be sent by mail, stating the amount of such taxes and demanding payment thereof. If such person does not pay the taxes within ten days after the service or the sending by mail of such notice, it shall be the duty of the collector or his deputy to collect the said taxes with a penalty of five per centum additional upon the amount of taxes, and interest at the rate of one per centum a month.

REVENUE ACT OF 1932

47 Stat. 269; 26 U.S.C. §§ 3601-3629 note

(Extract)

SEC. 626. RETURN AND PAYMENT OF MANUFACTURERS' TAXES

(a) Every person liable for any tax imposed by this title other than taxes on importation (except tax under section 615, relating to tax on soft drinks) shall make monthly returns under oath in duplicate and pay the taxes imposed by this title to the collector for the district in which is located his principal place of business or, if he has no principal place of business in the United States, then to the collector at Baltimore, Maryland. Such returns shall contain such information and be made at such times and in such manner as the Commissioner, with the approval of the Secretary, may by regulations prescribe.

(b) The tax shall, without assessment by the Commissioner or notice from the collector, be due and payable to the collector at the time so fixed for filing the return. If the tax is not paid when due, there shall be added as part of the tax interest at the rate of 1 per centum a month from the time when the tax became due until paid.

RECONSTRUCTION FINANCE CORPORATION ACT, AS AMENDED

47 Stat. 6, 9; 15 U.S.C. § 605, 609 (original act citation)

(USE OF SPECIAL AGRICULTURAL CREDIT CORPORATIONS IN RELATION TO MARKETING PLANS SET UP UNDER MARKETING AGREEMENTS)

(Extracts)

SEC. 5. To aid in financing agriculture, commerce, and industry, including facilitating the exportation of agricultural and other products the corporation is authorized and empowered to make loans, upon such terms and conditions not inconsistent with this Act as it may determine, to any bank, savings bank, trust company, building and loan association, insurance company, mortgage loan company, credit union, Federal land bank, joint-stock land bank, Federal intermediate credit bank, agricultural credit corporation, livestock credit corporation, organized under the laws of any State or of the United States, including loans secured by the assets of any bank, savings bank, or building and loan association that is closed, or in process of liquidation to aid in the reorganization or liquidation of such banks or building and loan associations, upon application of the receiver or liquidating agent of such bank or building and loan association, and any receiver of any national bank is hereby authorized to contract for such loans and to pledge any assets of the bank for securing the same.

All loans made under the foregoing provisions shall be fully and adequately secured. The corporation, under such conditions as it shall prescribe, may take over or provide for the administration and liquidation of any collateral accepted by it as security for such loans. Such loans may be made directly upon promissory notes or by way of discount or rediscount of obligations tendered for the purpose, or otherwise in such form and in such amount and at such interest or discount rates as the corporation may approve: *Provided*, That no loans or advances shall be made upon foreign securities or foreign acceptances as collateral or for the purpose of assisting in the carrying or liquidation of such foreign securities and foreign acceptances. In no case shall the aggregate amount of advances made under this section to any one corporation and its subsidiary or affiliated organizations exceed at any one time 2 $\frac{5}{8}$ per centum of (1) the authorized capital stock of the Reconstruction Finance Corporation plus (2) the aggregate amount of bonds of the corporation authorized to be outstanding when the capital stock is fully subscribed: *Provided*, That such limitation shall not apply to advances to receivers or other liquidating agents of closed banks when made for the purpose of liquidation or reorganization.

Each such loan may be made for a period not exceeding three years, and the corporation may from time to time extend the time of payment of any such loan, through renewal, substitution of new obligations, or otherwise, but the time for such payment shall not be ex-

tended beyond five years from the date upon which such loan was made originally. The corporation may make loans under this section at any time prior to the expiration of one year from the date of the enactment hereof; and the President may from time to time postpone such date of expiration for such additional period or periods as he may deem necessary, not to exceed two years from the date of the enactment hereof. Within the foregoing limitations of this section, the corporation may also, upon the approval of the Interstate Commerce Commission, make loans to aid in the temporary financing of railroads and railways engaged in interstate commerce, to railroads and railways in process of construction, and to receivers of such railroads and railways, when in the opinion of the board of directors of the corporation such railroads or railways are unable to obtain funds upon reasonable terms through banking channels or from the general public and the corporation will be adequately secured: *Provided*, That no fee or commission shall be paid by any applicant for a loan under the provisions hereof in connection with any such application or any loan made or to be made hereunder, and the agreement to pay or payment of any such fee or commission shall be unlawful. Any such railroad may obligate itself in such form as shall be prescribed and otherwise comply with the requirements of the Interstate Commerce Commission and the corporation with respect to the deposit or assignment of security hereunder, without the authorization or approval of any authority, State or Federal, and without compliance with any requirement, State or Federal, as to notification, other than such as may be imposed by the Interstate Commerce Commission and the corporation under the provisions of this section: *Provided further*, That the Corporation may make said loans to trustees of railroads which proceed to reorganize under section 77 of the Bankruptcy Act of March 3, 1933.

The Reconstruction Finance Corporation is further authorized and empowered to make loans if adequately secured to any State insurance fund established or created by the laws of any State for the purpose of paying or insuring payment of compensation to injured workmen and those disabled as a result of disease contracted in the course of their employment, or to their dependents. As used in this paragraph, the term "State" includes the several States and Alaska, Hawaii, and Puerto Rico.

The Reconstruction Finance Corporation is further authorized and empowered to make loans if adequately secured to any fund created by any State for the purpose of insuring the repayment of deposits of public moneys of such State or any of its political subdivisions in banks or depositories qualified under the law of such State to receive such deposits. Such loans may be made at any time prior to January 23, 1934, and upon such terms and conditions as the corporation may prescribe; except that any fund which receives a loan under this paragraph shall be required to assign to the corporation, to the extent of such loan, all amounts which may be received by such fund as dividends or otherwise from the liquidation of any such bank or depository in which deposits of such public moneys were made. As used in this paragraph, the term "State" includes the several States and Alaska, Hawaii, and Puerto Rico.

SEC. 9. The corporation is authorized and empowered, with the approval of the Secretary of the Treasury, to issue, and to have out-

standing at any one time in an amount aggregating not more than three times its subscribed capital, its notes, debentures, bonds, or other such obligations; such obligations to mature not more than five years from their respective dates of issue, to be redeemable at the option of the corporation before maturity in such manner as may be stipulated in such obligations, and to bear such rate or rates of interest as may be determined by the corporation: *Provided*, That the corporation, with the approval of the Secretary of the Treasury, may sell on a discount basis short-term obligations payable at maturity without interest. The notes, debentures, bonds, and other obligations of the corporation may be secured by assets of the corporation in such manner as shall be prescribed by its board of directors: *Provided*, That the aggregate of all obligations issued under this section shall not exceed three times the amount of the subscribed capital stock. Such obligations may be issued in payment of any loan authorized by this Act or may be offered for sale at such price or prices as the corporation may determine with the approval of the Secretary of the Treasury. The said obligations shall be fully and unconditionally guaranteed both as to interest and principal by the United States and such guaranty shall be expressed on the face thereof. In the event that the corporation shall be unable to pay upon demand, when due, the principal of or interest on notes, debentures, bonds, or other such obligations issued by it, the Secretary of the Treasury shall pay the amount thereof, which is hereby authorized to be appropriated, out of any moneys in the Treasury not otherwise appropriated, and thereupon to the extent of the amounts so paid the Secretary of the Treasury shall succeed to all the rights of the holders of such notes, debentures, bonds, or other obligations. The Secretary of the Treasury, in his discretion, is authorized to purchase any obligations of the corporation to be issued hereunder, and for such purpose the Secretary of the Treasury is authorized to use as a public-debt transaction the proceeds from the sale of any securities hereafter issued under the Second Liberty Bond Act, as amended, and the purposes for which securities may be issued under the Second Liberty Bond Act, as amended, are extended to include any purchases of the corporation's obligations hereunder. The Secretary of the Treasury may, at any time, sell any of the obligations of the corporation acquired by him under this section. All redemptions, purchases, and sales by the Secretary of the Treasury of the obligations of the corporation shall be treated as public-debt transactions of the United States. Such obligations shall not be eligible for discount or purchase by any Federal reserve bank. The Secretary of the Treasury, at the request of the Reconstruction Finance Corporation, is authorized to market for the corporation its notes, debentures, bonds, and other such obligations, using therefor all the facilities of the Treasury Department now authorized by law for the marketing of obligations of the United States. The proceeds of the obligations of the corporation so marketed shall be deposited in the same manner as proceeds derived from the sale of obligations of the United States, and the amount thereof shall be credited to the corporation on the books of the Treasury.

TARIFF ACT OF 1930

46 Stat. 693; 19 U.S.C. § 1313

(Extract)

SEC. 813. DRAWBACK AND REFUNDS

(a) ARTICLES MADE FROM IMPORTED MERCHANDISE.—Upon the exportation of articles manufactured or produced in the United States with the use of imported merchandise, the full amount of the duties paid upon the merchandise so used shall be refunded as drawback, less 1 per centum of such duties, except that such duties shall not be so refunded upon the exportation of flour or by-products produced from wheat imported after ninety days after the date of the enactment of this Act. Where two or more products result from the manipulation of imported merchandise, the drawback shall be distributed to the several products in accordance with their relative values at the time of separation.

(b) SUBSTITUTION FOR DRAWBACK PURPOSES.—If imported duty-paid sugar or non-ferrous metal, or ore containing non-ferrous metal, and duty free or domestic merchandise of the same kind and quality are used in the manufacture or production of articles within a period not to exceed one year from the receipt of such imported merchandise by the manufacturer or producer of such articles, there shall be allowed upon the exportation (or shipment to the Philippine Islands) of any such articles, notwithstanding the fact that none of the imported merchandise may actually have been used in the manufacture or production of the exported articles, an amount of drawback equal to that which would have been allowable had the sugar or non-ferrous metal, or ore containing non-ferrous metal, used therein been imported; but the total amount of drawback allowed upon the exportation of such articles, together with the total amount of drawback allowed in respect of such imported merchandise under any other provision of law, shall not exceed 99 per centum of the duty paid on such imported merchandise.

* * * * *

(h) TIME LIMITATION ON EXPORTATION.—No drawback shall be allowed under the provisions of this section or of section 6 of the act entitled "An Act temporarily to provide revenue for the Philippine Islands, and for other purposes", approved March 8, 1902 (relating to drawback on shipments to the Philippine Islands), unless the completed article is exported, or shipped to the Philippine Islands, within three years after importation of the imported merchandise.

(i) REGULATIONS.—The Secretary of the Treasury is authorized to prescribe regulations governing (1) the identification of imported merchandise used in the manufacture or production of articles en-

titled to drawback of customs duties, the ascertainment of the quantity of such merchandise used, of the time when such merchandise was received by the manufacturer or producer of the exported articles, and of the amount of duties paid thereon, the determination of the facts of the manufacture or production of such articles in the United States and their exportation therefrom, the time within which drawback entries on such articles shall be filed and completed, to entitle such articles to drawback, and the payment of drawback due thereon; (2) the identification of merchandise withdrawn for consumption and returned to customs custody for exportation, the determination of the facts of nonconformity thereof to sample or specifications and of exportation thereof from the United States, and the payment of the drawback due thereon; (3) the determination and payment of drawback of internal-revenue tax on domestic alcohol, including the requirement of such notices, bonds, bills of lading, and other evidence of payment of tax and exportation as the Secretary of the Treasury deems necessary; (4) the remission of duties on imported salt used in curing fish, including the production of proof that the salt has been so used; and (5) the refunding of duties paid upon imported salt used in curing exported meats, including the production of proof that the salt has been so used; and designating the person to whom refund or payment of drawback shall be made.

(j) SOURCE OF PAYMENT.—Any drawback of duties that may be authorized under the provisions of this Act shall be paid from the customs receipts of Porto Rico, if the duties were originally paid into the Treasury of Porto Rico.

BANKHEAD COTTON ACT OF 1934, AS AMENDED

48 Stat. 598; 7 U.S.C. 701 et seq.

[PUBLIC—No. 169—73D CONGRESS]

[H.R. 8402]

AN ACT

To place the cotton industry on a sound commercial basis, to prevent unfair competition and practices in putting cotton into the channels of interstate and foreign commerce, to provide funds for paying additional benefits under the Agricultural Adjustment Act, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

DECLARATION OF POLICY

That in order to relieve the present acute economic emergency in that part of the agricultural industry devoted to cotton production and marketing by diminishing the disparity between prices paid to cotton producers and persons engaged in cotton marketing and prices of other commodities and by restoring purchasing power to such producers and persons so that the restoration of the normal exchange in interstate and foreign commerce of all commodities may be fostered, and to raise revenue to enable the payment of additional benefits to cotton producers under the Agricultural Adjustment Act—

It is hereby declared to be the policy of Congress to promote the orderly marketing of cotton in interstate and foreign commerce; to enable producers of such commodity to stabilize their markets against undue and excessive fluctuations, and to preserve advantageous markets for such commodity, and to prevent unfair competition and practices in putting cotton into the channels of interstate and foreign commerce, and to more effectively balance production and consumption of cotton.

PERIOD OF APPLICABILITY

SEC. 2. The provisions of this Act shall be effective only with respect to the crop years 1934—1935, but if the President finds that the economic emergency in cotton production and marketing will continue or is likely to continue to exist so that the application of this Act with respect to the crop year 1935—1936 is imperative in order to carry out the policy declared in section 1, he shall so proclaim, and this Act shall be effective with respect to the crop year 1935—1936. If at any time prior to the end of the crop year 1935—1936, the President finds that the economic emergency in cotton production and marketing has ceased to exist, he shall so proclaim, and no tax under this Act shall be levied with respect to cotton harvested after the effective date of such proclamation.

SEC. 3. (a) When the Secretary of Agriculture finds, for the crop year 1935—1936, if the provisions of this Act are effective for such crop year, that two thirds of the persons who have the legal or equitable right as owner, tenant, share-cropper, or otherwise to

produce cotton on any cotton farm, or part thereof, in the United States for such crop year favor a levy of a tax on the ginning of cotton in excess of an allotment made to meet the probable market requirements and determines that such a tax is required to carry out the policy declared in section 1, the Secretary shall ascertain from an investigation of the available supply of cotton and the probable market requirements the quantity of cotton that should be allotted, in accordance with the policy declared in section 1, for marketing in the channels of interstate and foreign commerce, from production of cotton during the succeeding cotton crop year, exempt from the payment of taxes thereon.

(b) The allotment so ascertained shall be proclaimed by the Secretary of Agriculture at least sixty days prior to the beginning of such succeeding crop year and shall be apportioned by him as herein provided.

(c) For the crop year 1934-1935 ten million bales is hereby fixed as the maximum amount of cotton of the crop harvested in the crop year 1934-1935, that may be marketed exempt from payment of the tax herein levied. Except as provided in section 2, the allotment plan and the tax is hereby declared to be in effect for the crop year 1934-1935.

TAX AND EXEMPTIONS

SEC. 4. (a) There is hereby levied and assessed on the ginning of cotton hereafter harvested during a crop year with respect to which this Act is in effect, a tax at the rate per pound of the lint cotton produced from ginning, of 50 per centum of the average central market price per pound of lint cotton, but in no event less than 5 cents per pound. If the cotton was harvested during a crop year with respect to which the tax is in effect, the tax shall apply even if the ginning occurs after the expiration of such crop year.

(b) The average central market price, per pound of lint cotton, shall be the average price per pound of basis seven-eighths-inch middling spot cotton on the ten spot cotton markets (designated by the Secretary of Agriculture) as determined and proclaimed from time to time by the Secretary of Agriculture. The average central market price determined and proclaimed shall be the base for determining the rate of the tax until a different average central market price for lint cotton is determined and proclaimed by the Secretary of Agriculture.

(c) Every person ginning any cotton subject to tax under this Act (whether as agent of the owner or otherwise) and every other person liable for tax under this Act shall make monthly returns under oath in duplicate and pay the taxes imposed by this Act to the collector for the district in which the ginning is done, or to such other person as such collector may direct. Such returns shall contain such information and be made at such times and in such manner as the Commissioner, with the approval of the Secretary of the Treasury, may by regulations prescribe. The tax shall, without assessment by the Commissioner or notice from the collector, be due and payable to the collector at the time so fixed for filing the return. If the tax is not paid when due, there shall be added as part of the tax interest at the rate of 1 per centum a month from the time when the tax became due until paid.

(d) When the Secretary of Agriculture does not proclaim an allotment of cotton for a crop year as provided in section 3 of this Act, the tax shall not apply with respect to cotton harvested during such crop year but shall apply to cotton harvested during the next crop year for which, with the approval of the President, the Secretary makes an allotment under such section.

(e) No tax shall be imposed under this Act with respect to—

(1) Cotton harvested by any publicly owned experimental station or agricultural laboratory.

(2) An amount of cotton harvested in any crop year from each farm equal to its allotment.

(3) Cotton harvested prior to the crop year 1934-1935.

(4) Cotton having a staple of one and one half inches in length or longer.

(f) The tax shall not be collected upon the ginning of cotton which is to be stored by the producer thereof either on the farm or at such other place as may be permitted by regulations prescribed by the Secretary of Agriculture and the Secretary of the Treasury. In such cases, the payment of the tax shall be postponed, but shall be paid at the time when bale tags are secured for such cotton. Bale tags may be secured for any of such cotton at any time after ginning (1) upon the payment to such person as the Commissioner may direct, of the amount of tax which would have been payable at the time of ginning, or (2) upon the surrender of certificates of exemption covering an amount of cotton not less than the amount of such cotton. Until bale tags are secured for such cotton, such cotton shall be subject to a lien in favor of the United States for the amount of the tax payable with respect to the ginning of such cotton. The right to postponement of the payment of the tax under this subsection shall be established in accordance with such regulations as the Secretary of Agriculture and the Secretary of the Treasury may prescribe. The Commissioner, with the approval of the Secretary of the Treasury, shall prescribe regulations providing for stamping the containers of such cotton so as to indicate the time of ginning and the amount of tax payable with respect thereto.

(g) The right to exemption under paragraph (2) of subsection (e) shall be evidenced by a certificate of exemption issued as herein provided, which certificate of exemption shall be conclusive proof of the right to such exemption.

APPORTIONMENT

SEC. 5. (a) When an allotment is made, in order to prevent unfair competition and unfair trade practices in marketing cotton in the channels of interstate and foreign commerce, the Secretary of Agriculture shall apportion to the several cotton-producing States the number of bales the marketing of which may be exempt from the tax herein levied, which shall be determined by the ratio of the average number of bales produced in each State during the five crop years preceding the passage of this Act to the average number of bales produced in all the States during the same period: *Provided, however,* That no State shall receive an allotment of less than two hundred thousand bales of cotton if in any one year of five years prior to this date the production of the State equalled

two hundred and fifty thousand bales. It is *prima facie* presumed that all cotton and its processed products will move in interstate or foreign commerce.

(b) The amount allotted to each State (less the amounts allotted under section 8) shall be apportioned by the Secretary of Agriculture to the several counties in such State on a basis and ratio, applied to such counties, similar to that set forth in subsection (a), except that, for the purposes of this subsection, there shall be excluded from the calculation of the average production of cotton in any county an amount of cotton produced in such county during any crop year or years during which the Secretary of Agriculture finds that production of cotton in such county was reduced so substantially by unusual drought, storm, flood, insect pests, or other uncontrollable natural cause that the inclusion of the cotton produced in such crop year or years would result in an apportionment to such county based upon an abnormally low production of such county, and in such cases the average production shall be calculated on the basis of the crop years and production of the years remaining of the period set forth in subsection (a).

APPLICATIONS FOR CERTIFICATES

SEC. 6. A producer of cotton desiring to secure a tax-exemption certificate may file an application therefor with the agent designated by the Secretary of Agriculture, accompanied by a statement under oath showing the approximate quantity of cotton produced on the lands presently owned, rented, share-cropped, or controlled by the applicant during a representative period fixed by the Secretary of Agriculture, and also the number of acres of land in said lands in actual cultivation for the three preceding years, and the quantity of cotton, in the best judgment of the applicant, said lands would have produced if all the cultivated land had been planted to cotton. Said application shall state any other facts which may be required by the Secretary of Agriculture. No certificate of exemption shall be issued and no allotment shall be made to any producer unless he agrees to comply with such conditions and limitations on the production of agricultural commodities by him as the Secretary of Agriculture may, from time to time, prescribe to assure the cooperation of such producer in the reduction programs of the Agricultural Adjustment Administration and to prevent expansion on lands leased by the Government of competitive production by such producer of agricultural commodities other than cotton and the allotment of and certificates of exemption issued to any producer shall be subject to revocation on violation by him of such conditions and limitations, and no criminal penalties shall apply to the violation of this provision.

SEC. 7. (a) The amount of cotton allotted to any county pursuant to section 5 (b) shall be apportioned by the Secretary of Agriculture to farms on which cotton has been grown within such county. Such allotments to any farm shall be made upon application therefor and may be made by the Secretary based upon—

(1) A percentage of the average annual cotton production of the farm for a fair representative period; or

(2) By ascertaining the amount of cotton the farm would have produced during a fair representative period if all the cultivated land had been planted to cotton, and then reducing such amount by such percentage (which shall be applied uniformly within the county to all farms to which the allotment is made under this paragraph) as will be sufficient to bring the total of the farm allotments within the county's allotment; or

(3) Upon such basis as the Secretary of Agriculture deems fair and just, and will apply to all farms to which the allotment is made under this paragraph uniformly, within the county, on the basis or classification adopted. The Secretary of Agriculture, in determining the manner of allotment to individual farmers, shall provide that the farmers who have voluntarily reduced their cotton acreage shall not be penalized in favor of those farmers who have not done so.

(b) After the crop year 1934-1935 the apportionment shall not be on the basis set out in paragraph (1) of subsection (a) of this section.

(c) The total allotment to farms in each county under this section shall not exceed the approximate number of bales allotted to that county under section 5 (b).

Sec. 8. Whenever an allotment is made pursuant to section 3, not to exceed 10 per centum of the number of bales allotted to each State shall be deducted from the number of bales allotted to such State, and allotted in such State—

(a) To producers of cotton on farms where for the preceding three years less than one third of the cultivated land on such farms has been planted to cotton;

(b) To producers of cotton on farms not previously used in cotton production;

(c) To producers of cotton on farms where, for the preceding five years, normal cotton production has been reduced by reason of drought, storm, flood, insect pests, or other uncontrollable natural cause; and

(d) To producers of cotton on farms where, for the preceding three years, acreage theretofore planted to cotton has been voluntarily reduced so that the amount of reduction in cotton production on such farms is greater than the amount which the Secretary finds would have been an equitable reduction applicable to such farms in carrying out a reasonable reduction program.

The allotments provided for in this section shall be in addition to the amounts apportioned to the counties under section 5 (b).

EXEMPTION CERTIFICATES

Sec. 9. (a) Exemption certificates shall be issued by the Secretary of Agriculture, upon application therefor, but only upon proof satisfactory to the Secretary that the producer is entitled thereto pursuant to this Act and the regulations thereunder. Any certificate erroneously issued shall be void upon a demand in writing for its return made by the Secretary of Agriculture to the person to whom such certificate was issued.

(b) The right to a certificate of exemption shall be evidenced in such manner as the Secretary of Agriculture may by regulations prescribe.

(c) The certificate of exemption shall specify the amount of cotton exempt from the tax under section 4 (e) (2).

(d) Any and all certificates of exemption may be transferred or assigned in whole or in part in such manner as the Secretary of Agriculture may prescribe and shall be issued with detachable coupons or in such other form or forms to be prescribed by the Secretary of Agriculture as will facilitate such transfer or assignment. Any person who, in violation of the regulations made by the Secretary of Agriculture, (1) secures certificates of exemption or bale tags from another by sharp practices, or (2) speculates in certificates of exemption or bale tags, and any person securing certificates of exemption or bale tags from another person by fraud or coercion shall, upon conviction thereof, be fined not more than \$1,000 or sentenced to not more than one year's imprisonment, or both.

IDENTIFICATION OF TAX-PAID OR EXEMPT COTTON

SEC. 10. (a) Upon the payment of the tax on any cotton, or the surrender of exemption certificates covering cotton, the collector receiving such payment or certificates shall deliver to the person so paying or surrendering an appropriate number of bale tags which shall be affixed to such cotton.

(b) All cotton imported from a foreign country (including the Philippine Islands, the Virgin Islands, American Samoa, the Canal Zone, and the island of Guam) shall be packed and stamped, tagged, or otherwise identified, in addition to any import stamp indicating inspection at the customhouse, before such cotton is withdrawn therefrom.

(c) Every person who, at the time the tax becomes effective in any crop year, holds for sale (or use in the manufacture or production of an article intended for sale) any lint cotton in bales harvested during a year with respect to which the tax was not in effect may, upon application within fifteen days after the tax becomes effective, and any publicly owned experimental station or agricultural laboratory may, upon application at the time of ginning cotton harvested by it, receive an appropriate number of bale tags. Such bale tags shall be promptly affixed to the bales of lint cotton so held.

(d) In the case of any cotton in existence at the beginning of any crop year with respect to which the tax becomes effective and owned, held, or controlled by the United States, or any department or agency thereof, the Commissioner shall supply bale tags therefor free of charge, upon application by the head of the department or agency. Upon application of the Secretary of Agriculture, bale tags shall be issued free of charge for cotton held in the 1933 Cotton Producers' Pool. Bale tags issued under this section shall be securely affixed to such cotton.

DESTRUCTION OF MEANS OF IDENTIFICATION

SEC. 11. Every person emptying or breaking any bale stamped, tagged, or otherwise identified under the provisions of this Act shall, at the time of emptying or breaking such bale, destroy the bale tag.

REGULATIONS BY THE COMMISSIONER

SEC. 12. The Commissioner, with the approval of the Secretary of the Treasury, shall prescribe (a) regulations with respect to the time and manner of applying for, issuing, affixing, and destroying bale tags, and the method of accounting for receipts from the sale of and for the use of such bale tags, and (b) such other regulations as he shall deem necessary for the enforcement of the taxing provisions of this Act.

INFORMATION RETURNS

SEC. 13. (a) All persons, in whatever capacity acting, including producers, ginners, processors of cotton, and common carriers, having information with respect to cotton produced, may be required to make a return in regard thereto, setting forth the amount of cotton delivered, the name and address of the person who delivered said cotton, the amount of lint cotton produced therefrom, and any other and further information which the Commissioner, with the approval of the Secretary of the Treasury and the Secretary of Agriculture, shall by regulations prescribe as necessary for the proper administration of the tax. Any person required to make such return shall render a true and accurate return to the Commissioner.

(b) Any person willfully failing or refusing to file such a return, or filing a willfully false return, shall be guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not more than \$1,000 or by imprisonment not exceeding one year, or both.

GENERAL AND PENAL PROVISIONS

SEC. 14. (a) All provisions of law, including penalties, applicable with respect to the taxes imposed by section 800 of the Revenue Act of 1926, shall, insofar as applicable and not inconsistent with the provisions of this Act, be applicable with respect to taxes imposed by this Act.

(b) Except as may be permitted by regulations prescribed by the Commissioner, with the approval of the Secretary of the Treasury, with due regard for the protection of the revenue, no person shall: (1) Transport, except for storing or warehousing, under the provisions of section 4 (f) beyond the boundaries of the county where produced any lint cotton to which a bale tag issued under this Act is not attached; or (2) sell, purchase, or open any bale of lint cotton to which a bale tag issued under this Act is not attached.

(c) No seed cotton harvested during a crop year with respect to which the tax is in effect shall be exported from the United States or any possession thereof to which this Act applies to any possession of the United States to which this Act does not apply or to any foreign country.

(d) Any person who willfully violates any provision of this Act, or who willfully fails to pay, when due, any tax imposed under this Act, or who, with intent to defraud, falsely makes, forges, alters, or counterfeits any bale tag or certificate of exemption made or used under this Act, or who uses, sells, or has in his possession any such forged, altered, or counterfeited bale tag or certificate of exemption,

or any plate or die used, or which may be used in the manufacture thereof, or has in his possession any bale tag which should have been destroyed as required by this Act, or who makes, uses, sells, or has in his possession any paper in imitation of the paper used in the manufacture of any such bale tag or certificate of exemption, or who reuses any bale tag required to be destroyed by this Act, or who places any cotton in any bale which has been filled and stamped, tagged, or otherwise identified under this Act, without destroying the bale tag previously affixed to such bale, or who affixes any bale tag issued under this Act to any bale of lint cotton on which any tax due is unpaid, or who makes any false statement in any application for bale tags or certificates of exemption under this Act, or who has in his possession any such bale tags or certificates of exemption obtained by him otherwise than as provided in this Act, shall on conviction be punished by a fine not exceeding \$1,000, or by imprisonment for not exceeding 6 months, or both.

(e) Any person who willfully violates any regulation issued by the Secretary of Agriculture or the Secretary of Agriculture and the Secretary of the Treasury under this Act, for the violation of which a special penalty is not provided, shall, on conviction thereof, be punished by a fine not exceeding \$200.

REGULATIONS BY THE SECRETARY OF AGRICULTURE

SEC. 15. (a) The Secretary of Agriculture is authorized to make such regulations as may be necessary to carry out the powers vested in him by the provisions of this Act.

(b) The Secretary of Agriculture may make regulations protecting the interests of share-croppers and tenants in the making of allotments and the issuance of tax-exemption certificates under this Act.

APPROPRIATIONS AUTHORIZED

SEC. 16. (a) There is hereby authorized to be appropriated such sums as may be necessary to carry out the provisions of this Act.

(b) Out of the sums available to the Secretary of Agriculture under the Agricultural Adjustment Act, such sums as may be necessary to carry out the provisions of this Act are authorized to be made available.

(c) The proceeds derived from the tax are hereby authorized to be appropriated to be made available to the Secretary of Agriculture for the purposes of carrying out the cotton program of the Agricultural Adjustment Administration, and for administrative expenses and refunds of taxes under this Act.

OFFICERS AND EMPLOYEES

SEC. 17. The Secretary of Agriculture is authorized, in order to carry out the provisions of this Act, to appoint, without regard to the provisions of the civil service laws, such officers, agents, and employees, and to utilize such Federal officers and employees, and with the consent of the State, such State and local officers and employees, as he may find necessary, to prescribe their authorities, duties, responsibilities, and tenure and, without regard to the Classi-

fication Act of 1923, as amended, to fix the compensation of any officers and employees so appointed, except that rates so fixed shall not exceed the rates of compensation prescribed for comparable duties by such Act, as amended.

PURCHASES AND SERVICES

SEC. 18. The administrative expenses provided for under this Act shall include, among others, expenditures for personal services and rent in the District of Columbia and elsewhere for law books, periodicals, newspapers, and books of reference, for contract stenographic reporting services, and for printing and paper in addition to allotments under the existing law.

COLLECTION OF TAXES

SEC. 19. The taxes provided for by this Act shall be collected by the Commissioner of Internal Revenue under the direction of the Secretary of the Treasury. Taxes collected shall be paid into the Treasury of the United States.

REFUNDS

SEC. 20. (a) No refund of any tax, penalty, or sum of money paid shall be allowed under this Act unless claim therefor is presented within six months after the date of payment of such tax, penalty, or sum.

(b) No suit or proceeding shall be maintained in any court for the recovery of any tax under this Act alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged to have been excessive or in any manner wrongfully collected until a claim for refund or credit has been duly filed with the Commissioner of Internal Revenue, according to the provisions of law in that regard, and the regulations of the Secretary of the Treasury, established in pursuance thereof; but such suit or proceeding may be maintained, whether or not such tax, penalty, or sum has been paid under protest or duress. No suit or proceeding shall be begun before the expiration of six months from the date of filing such claim, unless the Commissioner renders a decision therein within that time, nor after the expiration of two years from the date of the payment of such tax, penalty, or sum, unless such suit or proceeding is begun within two years after the disallowance of the part of such claim to which such suit or proceeding relates. The Commissioner shall, within ninety days after any such disallowance, notify the taxpayer thereof by registered mail.

SEPARABILITY OF PROVISIONS

SEC. 21. If any provision of this Act, or the applicability thereof to any person or circumstance, is held invalid, the remainder of this Act and the applicability of such provision to other persons or circumstances shall not be affected thereby.

GEOGRAPHICAL APPLICATION OF ACT

SEC. 22. The provisions of this Act shall be applicable to the United States and its possessions, except the Philippine Islands, the Virgin Islands, American Samoa, the Canal Zone, and the island of Guam.

DEFINITIONS

SEC. 23. As used in this Act—

- (a) The term "person" means an individual, a partnership, joint-stock company, a corporation, or a firm.
- (b) The term "Commissioner" means the Commissioner of Internal Revenue.
- (c) The term "collector" means the collector of internal revenue.
- (d) The term "ginning" means the separation of lint cotton from seed cotton.
- (e) The term "tax" means the tax upon the ginning of cotton imposed by this Act.
- (f) The term "lint cotton" means the fiber taken from seed cotton by ginning.
- (g) The term "seed cotton" means the harvested fruit of the cotton plant.
- (h) The term "bale tag" means nondetachable bale tag, stamp, or other means of identifying tax-paid or exempt cotton.
- (i) The term "crop year" means the period from June 1 of one year to May 31 of the succeeding year, both dates inclusive.

The term "bale", when used in sections 3, 5, 7, and 8 to describe a quantity of cotton, means five hundred pounds of lint cotton.

SEC. 24. The Secretary of Agriculture is authorized to develop new and extended uses for cotton, and for such purpose there is authorized to be made available to the Secretary not to exceed \$500,000 out of the funds available to him under section 12 of the Agricultural Adjustment Act.

Sec. 25. (a) No tax-exemption certificates shall be issued to any person not engaged in production of cotton in the crop year during which such certificates are issued.

(b) Whenever after apportionment under sections 7 and 8 any surplus number of bales remain of the amount allotted to any county under section 5 (b) such surplus bales shall be allotted, in such quantities as the Secretary of Agriculture determines, to such other counties within the State as the Secretary of Agriculture determines have an insufficient allotment. Said bales shall be apportioned, pursuant to sections 7 and 8, within the respective counties to which allotted, but in no case shall any farm receive any of such allotment so as to receive a total allotment in excess of its estimated production for the crop year in which such allotment is made.

(c) In computing the production of any State pursuant to section 5 (a) the total production of cotton for such State in the five-year period, 1928-1932, inclusive, shall be used regardless of the length of staple of such production.

Sec. 25 added by Pub. Res. No. 45, 73d Congress, approved June 20, 1934.

Approved, April 21, 1934.

OATHS UNDER BANKHEAD COTTON ACT

48 Stat. 911; 7 U.S.C. § 726

[PUBLIC RESOLUTION—No. 29—73D CONGRESS]

[S.J.Res. 123]

JOINT RESOLUTION

Empowering certain agents authorized by the Secretary of Agriculture to administer oaths to applicants for tax-exemption certificates under the Cotton Act of 1934.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That any county agent or member of a county committee or community committee of a cotton-production-control association who is authorized in writing by the Secretary of Agriculture to act as his agent in the administration of the Agricultural Adjustment Act shall, while he is acting as such agent, have power to administer oaths to persons making applications (if made within the county in which such agent is authorized to act) for tax-exemption certificates under section 6 of the Act of April 21, 1934, entitled "An Act to place the cotton industry on a sound commercial basis, to prevent unfair competition and practices in putting cotton into the channels of interstate and foreign commerce, to provide funds for paying additional benefits under the Agriculture Adjustment Act, and for other purposes", but no fee or compensation shall be charged or received by any such agent for administering such an oath.

Approved, June 6, 1934.

KERR TOBACCO ACT

48 Stat. 1275

[PUBLIC—No. 483—73D CONGRESS]

[H.R. 9690]

AN ACT

To place the tobacco-growing industry on a sound financial and economic basis, to prevent unfair competition and practices in the production and marketing of tobacco entering into the channels of interstate and foreign commerce, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

DEFINITIONS

SECTION 1. As used in this Act—

(a) The term "person" includes an individual, a partnership, association, joint-stock company, corporation, or a firm, and imports the plural as well as the singular, as the case demands.

(b) The term "Commissioner" means the Commissioner of Internal Revenue.

(c) The term "collector" means the collector of internal revenue.

(d) The term "tobacco" means any type or types of tobacco specified in any agreement between the Secretary of Agriculture and a contracting producer.

(e) The term "sale" means the first bona fide sale of each pound of tobacco harvested subsequent to the enactment of this Act.

(f) The term "tax" means the tax imposed by this Act upon the sale of tobacco.

(g) The term "contracting producer" means any person who (pursuant to the provisions of the Agricultural Adjustment Act) agrees in writing with the Secretary of Agriculture to plant not more than the number of acres of tobacco, and/or to market not more than the number of pounds of tobacco, permitted in such agreement.

(h) The term "crop year" means the period May 1 to April 30.

(i) The term "Maryland tobacco" means the kind of air-cured tobacco classified as type 32 in the United States Department of Agriculture, Bureau of Agricultural Economics, Service and Regulatory Announcements Numbered 118.

(j) The term "cigar leaf tobacco" means all leaf tobacco classified in classes 4, 5, and 6 in the United States Department of Agriculture, Bureau of Agricultural Economics, Service and Regulatory Announcements Numbered 118.

(k) The term "Virginia sun-cured tobacco" means all sun-cured tobacco classified as type 37 in the United States Department of Agriculture, Bureau of Agricultural Economics, Service and Regulatory Announcements Numbered 118.

DECLARED POLICY

SEC. 2. It is hereby declared to be the policy of Congress to promote the orderly marketing of tobacco in interstate and foreign commerce, to enable producers of tobacco to stabilize their markets against undue and excessive fluctuations, to prevent unfair competition and practices in putting tobacco into the channels of interstate and foreign commerce, and to more effectively balance production and consumption of tobacco, and to relieve the present emergency with respect to tobacco.

IMPOSITION

SEC. 3. (a) There is hereby levied and assessed on the sale of tobacco with respect to which the tax is applicable a tax at the rate of 33½ per centum of the price for which such tobacco is sold: *Provided, however,* That if the Secretary of Agriculture determines and proclaims that the declared policy of this Act is best effectuated thereby, the rate of tax shall, for such period as the Secretary of Agriculture designates, be at such lower rate (not less than 25 per centum of the price for which such tobacco is sold) as he may prescribe.

(b) The tax provided for by subsection (a) of this section shall be applicable to all tobacco harvested in the crop year 1934-1935, except Maryland tobacco, Virginia sun-cured tobacco, and cigar leaf tobacco. Thereafter whenever the Secretary of Agriculture determines that the persons who own, rent, share crop, or control three fourths of the land customarily engaged in the production of any particular type of tobacco favor the levy of the tax thereon and that the imposition of the tax thereon is necessary for the orderly marketing of such tobacco in interstate and foreign commerce and to effectuate the declared policy of this Act, he shall proclaim such determination at least sixty days prior to the next succeeding crop year, and the tax shall thereafter apply to tobacco of such type harvested during the crop year next following the date of such proclamation. The tax provided for by subsection (a) of this section shall not apply to any tobacco harvested after April 30, 1936.

(c) The provisions of this Act shall be applicable to the United States and its possessions, except the Philippine Islands, the Virgin Islands, American Samoa, the Canal Zone, and the island of Guam.

EXEMPTIONS

SEC. 4. (a) No tax shall be imposed under this Act—

(1) Upon the tobacco harvested by any publicly owned experimental station or agricultural laboratory; or

(2) Upon tobacco harvested prior to the crop year 1934-1935.

(b) Under such rules and regulations as the Commissioner, with the approval of the Secretary of the Treasury, may prescribe, every person who, at the time the tax becomes applicable with respect to any type of tobacco, holds for sale (or use in the manufacture or production of an article intended for sale) any tobacco of such

type harvested prior to the crop year 1934-1935 shall cause such tobacco to be tagged, stamped, or otherwise identified as tax-exempt tobacco.

SEC. 5. (a) In addition to rental or benefit payments which under any provision of existing law the Secretary of Agriculture is authorized to make in connection with agreements with producers providing for reduction in the acreage or reduction in the production for market, or both, of any basic agricultural commodity, the Secretary of Agriculture is hereby authorized and directed to issue (in each crop year wherein any type of tobacco is harvested to which the tax is applicable) to each contracting producer nontransferable tax-payment warrants (each such warrant to be expressed in pounds of tobacco of a particular type). Upon surrender of any warrant by any contracting producer to the collector, it shall be accepted by the collector and the Secretary of the Treasury in payment of the tax on any sale by such contracting producer of the type of tobacco specified in the warrant not exceeding in amount the amount of tobacco covered by such warrant. Any contracting producer shall be entitled to receive such warrants covering amounts of any type of tobacco produced by him equal (1) to the number of pounds of tobacco of such type which such contracting producer is permitted to market under any agreement between him and the Secretary of Agriculture, or (2) to the number of pounds of tobacco of such type which the Secretary of Agriculture estimates may be produced on a percentage of a base acreage, which percentage and base acreage shall be determined as provided in any agreement between the Secretary of Agriculture and such contracting producer.

(b) The Secretary of Agriculture may issue in any county further warrants, covering an amount of tobacco of any type not in excess of 6 per centum of the amount of tobacco of such type covered by the warrants issued to all contracting producers in such county, to persons engaged in the production of tobacco of such type in such county as to whom the Secretary determines that no equitable allotment of tobacco acreage or production is possible under tobacco-reduction contracts offered pursuant to the Agricultural Adjustment Act: *Provided*, That warrants covering two-thirds of the amount of tobacco allotted under the subsection in any county shall be issued to growers whose allotments are 1,500 pounds or less. Warrants issued under this subsection shall be accepted by the collector and the Secretary of the Treasury, upon surrender thereof by the person to whom issued, in payment of the tax on any sale by such person of the type of tobacco specified in the warrant not exceeding in amount the amount of tobacco covered by such warrant.

(c) Upon application therefor, the warrants provided for by subsections (a) and (b) of this section may be issued by the Secretary of Agriculture, or his duly authorized agent, in such manner, at such time or times, at such place or places, and in such form as the Secretary of Agriculture may prescribe.

(d) Any tax-payment warrant erroneously issued shall be void upon demand in writing for its return made by the Secretary of Agriculture to the person to whom such warrant was issued.

(e) The right to a tax-payment warrant under this section shall be evidenced in such manner as the Secretary of Agriculture may by regulations prescribe.

(f) The Secretary of Agriculture may make regulations protecting the interests of share-croppers and tenants in the issuance of tax-payment warrants under this Act.

COLLECTION OF TAXES

SEC. 6. (a) The taxes provided for in this Act shall be paid by the seller and collected by the Bureau of Internal Revenue under the direction of the Secretary of the Treasury. Such taxes shall be paid into the Treasury of the United States.

(b) All provisions of law, including penalties (except section 1121 of the Revenue Act of 1926), applicable with respect to the taxes imposed by section 600 of the Revenue Act of 1926, and the provisions of section 626 of the Revenue Act of 1932, shall, insofar as applicable and not inconsistent with the provisions of this Act, be applicable in regard to all taxes imposed by this Act.

RULES AND REGULATIONS

SEC. 7. (a) The Commissioner, with the approval of the Secretary of the Treasury, shall prescribe such rules and regulations as he may deem needful for the collection of the tax.

(b) The Secretary of Agriculture is authorized to make such rules and regulations as may be necessary to carry out the powers vested in him by the provisions of this Act.

INFORMATION RETURNS

SEC. 8. (a) All producers, warehousemen, processors of tobacco, and common carriers, having information with respect to tobacco produced or sold, may be required to make a return in regard thereto, setting forth the amount of tobacco produced, sold, or delivered, the name and address of the person who produced, sold, or delivered said tobacco, or to whom said tobacco was sold or delivered, the price paid on such sale, and any other and further information which the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury shall by regulations prescribe as necessary for the collection of the tax. Any person required to make such return shall render a true and accurate return to the Commissioner of Internal Revenue.

(b) Any person willfully failing or refusing to file such a return, or filing a willfully false return, shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not more than \$1,000.

GENERAL AND PENAL PROVISIONS

SEC. 9. (a) No tax-payment warrant issued in accordance with this Act may be transferred or assigned either in whole or in part, except by the executor or other legal representative of a deceased

producer to whom a tax-payment warrant has been issued under this Act. Any person who acquires a tax-payment warrant from another person or who transfers a tax-payment warrant to another person in violation of the provisions of this Act, or who violates any provision of this Act, shall be guilty of a misdemeanor and shall, upon conviction thereof, be fined not more than \$1,000 or sentenced to not more than six months' imprisonment, or both.

(b) Any person who, with intent to defraud, forges, makes, or counterfeits any tax-payment warrant or any stamp, tag, or other means of identification made or used under this Act, or makes any false entry upon such warrant or any false statement in any application for the issuance of such warrant, or who uses, sells, lends, or has in his possession any such altered, forged, or counterfeited warrant, stamp, tag, or other means of identification, or who makes, uses, sells, or has in his possession any material in imitation of the material used in the manufacture of such warrants, stamps, tags, or other means of identification, or who makes any false statement in any application with respect to the levying and collection of the tax, shall, upon conviction thereof, be punished by a fine not exceeding \$5,000 or by imprisonment not exceeding five years, or both.

APPROPRIATIONS AND ADMINISTRATIVE EXPENSES

SEC. 10. (a) The proceeds derived from the tax are hereby appropriated to be available to the Secretary of Agriculture for administrative expenses and refunds of taxes and other payments under this Act. The Secretary of Agriculture and the Secretary of the Treasury shall estimate from time to time the amount of the tax which will be collected during a period following any such estimate not in excess of four months, and the Secretary of the Treasury shall, out of any money in the Treasury not otherwise appropriated, advance to the Secretary of Agriculture the amounts so estimated. The amount of any such advance shall be deducted from such tax proceeds as shall subsequently become available under this subsection.

(b) Out of the sums available to the Secretary of Agriculture under the Agricultural Adjustment Act, as amended, such sums as may be necessary for administrative expenses, refunds of taxes, and other payments under this Act are hereby made available.

(c) The Secretary of Agriculture is authorized in order to carry out the provisions of this Act to appoint, without regard to the provisions of the civil-service laws, such officers, agents, and employees, and to utilize such Federal officers and employees and, with the consent of the State, such State and local officers and employees, as he may find necessary, to prescribe their authorities, duties, responsibilities, and tenure, and, without regard to the Classification Act of 1923, as amended, to fix the compensation of any officers, agents, and employees so appointed.

(d) The administrative expenses provided for under this section shall include, among others, expenditures for personal services and rent in the District of Columbia and elsewhere, for law books, periodicals, newspapers, and books of reference, for contract stenographic reporting services, and for printing and paper in addition to allotments under the existing law.

(e) The Secretary of Agriculture shall transfer to the Treasury Department, and is authorized to transfer to other agencies, out of funds available for administrative expenses under this Act, such sums as are required to pay administrative expenses incurred and refunds made by such Department or agencies in the administration of this Act.

REFUNDS

SEC. 11. (a) No refund of any tax, penalty, or interest paid under this Act shall be allowed unless claim therefor is presented within six months after the date of payment of such tax, penalty, or interest.

(b) No suit or proceeding shall be maintained in any court for the recovery of any tax under this Act alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, until a claim for refund or credit has been duly filed with the Commissioner of Internal Revenue, according to the provisions of law in that regard, and the regulations prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury, under this Act; but such suit or proceeding may be maintained whether or not such tax, penalty, or interest has been paid under protest or duress. No suit or proceeding shall be begun before the expiration of six months from the date of filing such claim, unless the Commissioner renders a decision thereon within that time, nor after the expiration of two years from the date of the payment of such tax, penalty, or interest, unless such suit or proceeding is begun within two years after the disallowance of the claim or of the part of such claim to which such suit or proceeding relates. The Commissioner shall, within ninety days after any such disallowance, notify the taxpayer thereof by mail.

SEPARABILITY OF PROVISIONS

SEC. 12. If any provision of this Act, or the applicability thereof to any person or circumstance, is held invalid the remainder of this Act and the applicability thereof and of such provision to other persons or circumstances shall not be affected thereby.

TERMINATION

SEC. 13. The tax shall terminate with respect to any type of tobacco at the end of the crop year current at the time the Secretary of Agriculture proclaims that rental and/or benefit payments under the Agricultural Adjustment Act are to be discontinued with respect to such type of tobacco or whenever the President finds and proclaims that the national economic emergency with respect to such type of tobacco has ended, whichever is the earlier.

SEC. 14. The Secretary of Agriculture is directed not to refuse on the ground of lateness any offer by a tobacco producer to become a contracting producer, if such offer is filed with the Secretary of Agriculture within thirty days after the date of the enactment of this Act.

SEC. 15. Having due regard to the welfare of domestic producers of tobacco and to the protection of domestic consumers thereof and to a just relation between the price received by such domestic producers and the price paid by such domestic consumers and in other respects to effectuate the declared policy of this Act, the Secretary of Agriculture may from time to time, by orders or regulations:

(A) For each crop year in which any type of tobacco is harvested to which the tax is applicable, or for any part of such crop year, establish quotas for the importation into continental United States of cigar-leaf types of tobacco, and during such crop year readjust any such quotas. Such quotas shall be based on average quantities of such tobacco imported into continental United States during the crop years 1932-1933 and 1933-1934, except that in the case of tobacco imported from the Republic of Cuba, such quotas shall be based on average quantities of tobacco so imported during the crop years 1928-1933.²¹

(B) Allot the quotas provided for by subsection (A) to the importers of such tobacco in the United States in such manner as he may deem fair and equitable, having due regard to the respective amounts of tobacco imported during the crop years 1932-1933 and 1933-1934 by such persons.

SEC. 16. After importation quotas therefor have been established, all cigar-leaf tobacco of any type imported into continental United States in excess of the quota for such type shall be subject to an import tax. The rate of the import tax, expressed in cents per pound, shall be determined by the Secretary of Agriculture as hereinafter provided. On May 1 of each crop year for which quotas are to be established pursuant to section 15, the Secretary of Agriculture shall determine (from available statistics of the Department of Agriculture) the average sales price per pound, during the preceding twelve months, of all domestic cigar-leaf tobacco the sale of which is to be taxed during the ensuing crop year under this Act. This average sales price, times the average per centum tax rate then current under this Act on the sale of such domestic cigar-leaf tobacco, shall be the rate per pound of the import tax and shall be proclaimed by the Secretary of Agriculture. The import tax shall be paid prior to the release of the tobacco subject thereto from customs custody or control.

As used in this and the preceding section "cigar-leaf types of tobacco" shall include cigars, which for the purposes of the quotas, allotments, and import tax provided for by said sections shall be translated into terms of raw cigar-leaf tobacco of the respective types from which such cigars are produced, pursuant to conversion factors established and proclaimed by the Secretary of Agriculture.

Approved, June 28, 1934.

²¹ Passed Senate as 1926-1933, but was engrossed as 1928-1933. The House adopted the provision as engrossed.

CROP PRODUCTION LOANS, FEED FOR LIVESTOCK IN
DROUGHT AND STORM-STRICKEN AREAS

48 Stat. 354

[PUBLIC—No. 97—73D CONGRESS]

(Extract)

SEC. 2. (c) No loan shall be made under this Act to any applicant who shall not have first established to the satisfaction of the proper officer or employee of the Farm Credit Administration, under such regulations as the Governor may prescribe (1) that such applicant is unable to procure from other sources a loan in an amount reasonably adequate to meet his needs for the purposes for which loans may be made under this Act; and (2) that such applicant is cooperating directly in the crop production control program of the Agricultural Adjustment Administration or is not proposing to increase his 1934 production of basic agricultural commodities in a manner detrimental to the success of such program.

* * * * *

Approved February 23, 1934.

INVESTIGATION OF SALE AND DISTRIBUTION OF MILK BY FEDERAL TRADE COMMISSION

[H.Con.Res. 32]

CONCURRENT RESOLUTION

Whereas an audit made by the Agricultural Adjustment Administration has revealed that distributors in four of the largest milksheds in the United States, for the five years ended December 31, 1933, made a net profit of 25.71 per centum on their net plant investment; and

Whereas this audit shows the net profits of distributors in each of the milksheds for the five-year period to be: Philadelphia (distributors handling 85 per centum of volume), 30.76 per centum; Boston (distributors handling 75 per centum of volume), 22.45 per centum; Saint Louis (distributors handling 67 per centum of volume), 14.64 per centum; and Chicago (distributors handling 90 per centum of volume), 25.84 per centum; and

Whereas during this same five-year period the wholesale price of milk sold by farmers declined 50 per centum, resulting in severe hardships and suffering to milk producers throughout the United States and strikes and violence in many rural and metropolitan centers; and

Whereas the aforesaid audit by the Agricultural Adjustment Administration has revealed net profits of milk distributors which tends to establish that similar conditions exist in other milksheds throughout the United States; and

Whereas an investigation in the District of Columbia pursuant to S.Res. 76, Seventy-third Congress, first session, revealed testimony which abundantly sustains the contention that over a period of years large milk distributors have attempted to create a monopoly in the District of Columbia, and largely as a result of these efforts farmers producing milk for the District of Columbia milkshed have received low returns for their product and have been placed at a serious disadvantage; and

Whereas the testimony adduced at hearings in the aforesaid investigation in the District of Columbia tends to prove that similar monopolistic efforts likewise exist in other milksheds in the United States; and

Whereas there is reason to believe that there exists a close tie between certain leaders of milk producers' cooperatives and milk distributors, which tie is unbeknown to milk producers and detrimental to their interests; and

Whereas the continuation of the practices now engaged in by milk distributors and certain leaders of milk cooperatives seriously endangers the efforts of the Agricultural Adjustment Administration and of the several States to alleviate and remedy the distress now

widespread among dairy farmers in the United States, which distress if permitted to continue will result in the destruction of the already sorely pressed agricultural industry: Therefore be it

Resolved by the House of Representatives (the Senate concurring), That the Federal Trade Commission is authorized and directed to investigate conditions with respect to the sale and distribution of milk and other dairy products within the territorial limits of the United States by any person, partnership, association, cooperative, or corporation, with a view to determining particularly whether any such person, partnership, association, cooperative, or corporation is operating within any milkshed of the United States in such a manner as to substantially lessen competition or to tend to create a monopoly in the sale or distribution of such dairy products or is a party to any conspiracy in restraint of trade or commerce in any such dairy products, or is in any way monopolizing or attempting to monopolize such trade or commerce within the United States or any part thereof, or is using any unfair method of competition in connection with the sale or distribution of any such dairy products, or is in any way operating to depress the price of milk sold by producers. The Federal Trade Commission shall report to the House of Representatives as soon as practicable the result of its investigations, together with its recommendations, if any, for necessary remedial legislation.

Agreed to June 15, 1934.

INDEX

The page references in the following index cover all the legislation contained in this Compilation; page references to material in the Appendix, covering the specific amendatory acts and related legislation, are italicized. Section references are only to the Agricultural Adjustment Act as amended.

The abbreviation "n." after a page reference stands for a footnote on that page.

The Secretary of Agriculture is referred to by the abbreviation "Sec'y", and the Agricultural Adjustment Act by the word "Act".

A

	<i>Page</i>
Abatement of Tax. §§ 16(a), (b)-----	22, 23, 39
<i>see generally</i> "Refunds of Taxes"	
Accounts, licensees—systems of. § 8(4)-----	8
Acreage Reduction:	
basic commodities. § 8(1)-----	6
cooperation in—required for loans-----	83
cotton-----	69
sugar. § 8(1)-----	6-7, 39-40
sugar—insular possessions. § 15(f)-----	22, 38
tobacco-----	78
Act of December 17, 1903. § 9(b)-----	13, 34
Act to maintain the credit of the United States Government. § 10(a)-----	16, 16n.
Adjudication, disputes <i>re</i> terms of sugar agreements. § 8a(3)-----	11, 37
Adjustment, <i>see generally</i> "Allotments", "Quotas for Commodities Other Than Sugar", "Quotas for Sugar", "Rate of Tax."	
Administration, <i>see generally</i> "Administrative Expenses", "Appropriations", "Attorney General", "Committees", "District Attorneys", "District Courts of United States", "Federal Farm Board", "Internal Revenue, Commissioner of", "Officers and Employees", "Reconstruction Finance Corporation", "Secretary of Agriculture", "Secretary of Treasury", "State Administrator."	
Administration of Oaths, <i>see</i> "Oaths."	
Administrative Expenses, defined. § 12(c)-----	18, 73, 80, 81
<i>see also</i> "Appropriations."	
Advances, <i>see also</i> "Appropriations", "Rental and Benefit Payments."	
cotton—by Secretary of Treasury to Sec'y. §§ 4(b), (c)-----	3, 43
cotton, to agencies for marketing. §§ 4(b), (e)-----	3, 43-44
cotton, to growers of. § 3(b)(1)-----	2
current requirements of Act—Secretary of Treasury to Sec'y. § 12(b)-----	18
<i>Kerr Tobacco Act</i> , administration of-----	80-81
Agents, <i>see</i> "Committees", "Officers and Employees."	
Agreements, <i>see</i> "Acreage Reduction", "Attorney General", "Child Labor", "Marketing Agreements", "Minimum Wages", "Rental and Benefit Payments."	
Agricultural Commodities, purchasing power of. §§ 2(1), (2)-----	1, 2
<i>see also</i> "Basic Agricultural Commodities."	
Agricultural Credit Corporations, use in relation to marketing plans-----	60-62
Agricultural Experiment Station or Laboratory:	
cotton harvested by—tax exemption-----	67
tobacco harvested by—tax exemption-----	77
Air-Cured Tobacco, <i>see</i> "Maryland Tobacco."	
Allotments:	
cotton-----	66-69, 74
exceeding, penalty for. § 8a(5)-----	11, 37
sugar—deductions for surplus stocks. § 8a(2)(E)-----	11, 37
sugar, quotas. §§ 8a(1)(A), (B); 8a(2)-----	8-11, 34-37
tobacco-----	78-82

	Page
American Samoa, <i>see</i> "Insular Possessions."	
Antitrust Laws, marketing agreements exempt from. § 8(2)-----	7
Application for Certificates, <i>see</i> Certificates."	
Apportionment of Cotton-----	67-68
Appropriations:	
administrative expenses:	
Act. § 12(a)-----	17-18, 31
Bankhead Cotton Act-----	17n., 72
Kerr Tobacco Act-----	80-81
proceeds of taxes available for. § 12(b)-----	18
transfer to Treasury and other agencies for. § 12(c)-----	18, 81
Bankhead Cotton Act, funds of Act available for-----	17n., 72
beef and dairy products—relief purposes-----	17n., 31, 52
cotton. § 4-----	3, 17n., 43, 72
cotton, extension of uses for-----	74
dairy- and beef-cattle industry. § 12(a)-----	17n., 18, 31
expansion of markets. § 12(b)-----	18
feed, seed, etc-----	17n., 53
impoundment of—not applicable to Act. § 10(a)-----	16
Kerr Tobacco Act, funds of Act available for-----	80-81
reduction in acreage and/or production for market. § 12(a)-----	17-18
refunds, transfer to other agencies. § 12(c)-----	18, 81
refunds of taxes. § 12(b)-----	18, 80
removal of surplus. § 12(b)-----	18
rental and benefit payments. §§ 12(a), (b)-----	17-18
source of original allocation-----	17n., 50-51
stricken agricultural areas-----	17n., 53
sugar, proceeds of sale of surplus. § 16(d)-----	23, 41
tax proceeds. § 12(b)-----	17n., 18, 72
tax proceeds—purchase of surplus sugar. § 16(d)-----	23, 41
Assignments:	
cotton, certificates of exemption-----	70
tobacco, tax-payment warrants—transferability-----	79-80
Association included under "Person." § 8a(9)-----	12, 38
Associations of Producers:	
establishment by Sec'y; purposes. § 10(b)-----	16
licensing of. § 8(3)-----	7-8
marketing agreements, parties to. § 8(2)-----	7, 32
Attorney General:	
agreements, enforcement of. § 10(h)-----	17
powers and duties. §§ 8a(7); 10(h)-----	11, 12, 17, 38

B

Bale, defined under Bankhead Cotton Act-----	74
Bale Tags:	
cotton, general use of-----	67, 70-72
defined under Bankhead Cotton Act-----	74
Bang's Disease, elimination of—cattle-----	17n., 32
Bankhead Cotton Act, <i>see also</i> specific references to Bankhead Cotton Act under "Appropriations", "Cotton", "Exemptions from Taxes", "Oaths", "Production, cotton emergency relief", "Unfair Competition." <i>See generally</i> , "Administrative Expenses", "Allotments", "Apportionment of Cotton", "Certificates", "Cotton", "Emergency", "Identification", "Imports", "Information", "Penalties", "Processing Tax", "Rate of Tax", "Refunds of Taxes", "Rental and Benefit Payments", "Share-croppers", "Stabilization of Markets."	
applicability, geographical-----	74
certificates, applications for-----	68
Classification Act of 1923 not applicable-----	80
declaration of policy-----	65
definitions:—bale, bale tag, crop year, ginning, lint cotton, seed cotton-----	74
officers and employees-----	72-73
penalties-----	71-72
period of applicability-----	65

	Page
Bankhead Cotton Act—Continued.	
separability of provisions	73
Barley, basic agricultural commodity. § 11	17, 31
Base Period. §§ 2(1), (3); 9(c)	1, 2, 13, 74, 82
Basic Agricultural Commodities, <i>see also</i> specific references to basic agricultural commodity or commodities under "Acreage Reduction", "Cattle", "Cotton", "Fair Exchange Value", "Hearings", "Milk and Milk Products", "Production, market reduction", "Storage", "Sugar Beets and Sugarcane", "Tobacco", "Warehouse Receipts, cancellation of". <i>See generally</i>, "Compensating Tax", "Non-perishable Commodities", "Processing Tax", "Rental and Benefit Payments."	
base period. § 2(1)	1
classification, regional or market. § 11	17
enumeration of. § 11	17
exclusion from operation of Act. § 11	17
termination of Act's operation. § 13	18-19, 40
Beef-Cattle Industry, appropriations for	17n., 31, 52
Beef Products, purchase for relief purposes	17n., 31-32
Beet Molasses, defined. § 9(d)(6)(D)	14, 33
Beet Sugar, <i>see</i> "Sugar Beets and Sugarcane."	
Belting, <i>see</i> "Machinery Belting."	
Benefit Payments, <i>see</i> "Rental and Benefit Payments."	
Blackstrap Molasses, defined. § 9(d)(6)(C)	14, 33
Bonds:	
exportation, processing for—non-payment of tax. § 17(b)	25, 39
lost warehouse receipts, by Sec'y for. § 3(b)(2)	2
Bureau of Internal Revenue, <i>see</i> "Internal Revenue, Commissioner of", "Secretary of Treasury."	
Business Unit included under "Person." § 8a(9)	12, 38, 74, 76
Byproducts, sugar—distribution and marketing of. § 8a(3)	11, 37

C

Calendar Year, sugar. § 9(a)	12, 38-39
Canal Zone, <i>see</i> "Insular Possessions."	
Cancellation of Warehouse Receipts, <i>see</i> "Warehouse Receipts."	
Cane Juice Syrup, quota establishment. § 8a(1)(D)	10, 36
Carriers:	
cotton—information returns	71
drought sufferers, special rates for	53
tobacco—information returns	79
Carrying Charges, <i>see</i> "Cotton."	
Cattle, <i>see also</i> "Appropriations."	
basic agricultural commodity. § 11	17, 31
diseased, elimination of	17n., 31-32
Certificates, cotton—tax-exemption; administration of oaths	67-69, 70, 74, 75
Charges:	
reports of—by licensees. § 8(4)	8
unfair, elimination of—by licensees. § 8(3)	7-8
Charitable Distribution or Use, refund of processing taxes. § 15(c)	20, 42
Child Labor, restrictions under sugar agreements. § 8a(3)	11, 37
Cigar-Leaf Tobacco:	
defined	76, 82
quotas, establishment of	82
tax exemption on sale of	77
Cigars included under tobacco	82
Civil Service Regulations, applicability. § 10(a)	15, 72, 80
Civil Suits, <i>see</i> "Enforcement", "Remedies"; <i>see generally</i> "Attorney General", "District Attorneys", "District Courts of United States", "Federal Trade Commission Act", "Penalties."	
Classification Act of 1923. § 10(a)	15, 15n., 72-73, 80
Classification of Commodity—exclusion from operation of Act. § 11	17
Cleaning:	
included under processing:—peanuts. § 9(d)(5)	14, 31
not included under processing:—corn, rice, wheat. § 9(d)(1)	13-14
Collection of Taxes, <i>see</i> "Taxes."	
Collector, <i>see</i> "Internal Revenue, Commissioner of."	

	Page
Commerce, <i>see</i> "Interstate and Foreign Commerce."	
Commercial Milling included under processing:—corn, rice, wheat. § 9(d)(1)	13-14
Commissioner of Internal Revenue, <i>see</i> "Internal Revenue, Commissioner of."	
Committees, state and local. § 10(b)	18
Commodities, <i>see</i> "Basic Agricultural Commodities."	
Common Carriers, <i>see</i> "Carriers."	
Compensating Tax, <i>see also</i> "Processing Tax", "Refunds of Taxes", "Special Funding."	
competing commodities, first domestic processing—levied on. § 15(d)	21
imports, rate and time of payment of. § 15(e)	21, 39
Competing Commodities, compensating tax on. § 15(d)	21
Competition, disadvantages in—compensating tax. § 15(d)	21
<i>see also</i> "Trade Practices", "Unfair Competition."	
Congressmen enabled to contract	6n., 49
Constitutionality—separability of provisions. § 14	19, 73, 81
Consumer, <i>see</i> "Base Period."	
protection of interests (retail expenditures). §§ 2(3); 8a(1); 9(e)	2, 8, 15, 34, 82
sugar consumption requirements. § 8a(2)(A)	10, 36
Consumption, <i>see also</i> "Direct-Consumption Sugar", "Exemptions from Taxes."	
balance with production. § 2(1)	1, 65, 77
domestic, limitation of rental and benefit payments to. § 8(1)	6
parity price, relation to. § 2(2)	2
shifts in—between commodities; compensating tax. § 15(d)	21
sugar—proration of deficiency among quotas. § 8a(2)(C)	10, 36-37
sugar—proration of excess among quotas. § 8a(2)(B)	10, 36
sugar—requirements determined by Sec'y. § 8a(2)	10, 36-37
sugar—requirements, quotas adjusted to. § 8a(1)(A)	8-9, 35-36
Container of Merchandise (compensating tax on imports). § 15(e)	21, 39
Contracting Producer (Kerr Tobacco Act):	
defined	76
offer to become, lateness of	81
tobacco—tax-payment warrants issued to	78
Contracts, misrepresentation of tax under, penalty for. § 20(c)	27, 40-41
<i>see also</i> "Congressmen", "Existing Contracts"; <i>see generally</i> "Cotton Option Contracts", "Marketing Agreements", "Rental and Benefit Payments."	
Conversion Factors, regulations. § 10(c)	10
Cooperative Associations of Producers, <i>see</i> "Associations of Producers."	
Corn:	
field corn as basic commodity. § 11	17
processing of—defined. § 9(d)(1)	13-14
Corporation:	
evidence, compelling production of. § 10(h)	17, 54-56
included under "Person." § 8a(9)	12, 38, 74, 76
Cotton, <i>see also</i> "Miscellaneous Receipts, proceeds from sale of cotton", "Special Funding, cotton sale proceeds"; <i>see generally</i> "Advances", "Appropriations", "Bankhead Cotton Act", "Cotton Option Contracts", "Exemptions from Taxes", "Federal Farm Board", "Ginning", "Interstate and Foreign Commerce", "Manufacturers' Sales Tax."	
basic agricultural commodity. § 11	17
borrow money on, authority of Sec'y to. § 4(a)	3, 43
carrying charges. §§ 3(b)(1); 4(b), (d)	2, 3, 43
earnings—deduction in settlement of cotton option contracts. § 3(b)(1)	2
Federal Farm Board—sale to Sec'y. § 3(a)	2
financing. §§ 4(a)-(e); 5; 6	3, 4-5, 43-44
ginning not included in processing. § 9(d)(2)	14
Government departments and agencies—sale by. § 3(a)	2
handling and insuring. §§ 4(b), (d), (e)	3, 43-44

	Page
Cotton—Continued.	
legal title, authority to acquire. § 3(b)-----	2
linters not included under. § 9(d)(2)-----	14
loans to Sec'y for acquisition, handling, sale of. § 5-----	4, 4n., 44
market price (average central)-----	66
marketing. §§ 4(b), (d), (e)-----	3, 43-44
operating costs. § 3(b)(1)-----	2
price disparity, relief from-----	65
proceeds from sales, manner of disposition. § 4(f)-----	3, 44
processing defined. § 9(d)(2)-----	14
purchase, authority of Sec'y to. § 3(c)-----	3
sale by Sec'y. § 7-----	6, 30
sale to Sec'y. §§ 3(a), (b), (c)-----	2-3
settlement of debts and liens. § 3(b)-----	2
surplus, apportionment of-----	74
time limit for disposing of. § 7-----	6, 30
undisposed—cotton option contracts for 1934. § 6(d)-----	5
uses, extension of-----	74
Cotton Option Contracts, <i>see also</i> “Cotton.”	
agreement of Sec'y with producer. § 6(b)-----	5
authority of Sec'y to enter into. § 6(a)-----	5, 30
carrying charges. §§ 4(b), (d), (e)-----	3, 43-44
contracted acreage—utilization for other purposes. § 6(c)-----	5
exercise of option by producer. §§ 6(c), (d)-----	5
limitation of amount to producer. §§ 6(a), (b), (d)-----	5
loans to Sec'y for. § 5-----	4, 44
losses on—restricted liability of producers. § 6(c)-----	5
nontransferability. § 6(b)-----	5
provisions of. § 6-----	5
rental and benefit payments—combined with. § 7-----	6, 30
sale of cotton by Sec'y. §§ 6(c); 7-----	5, 6, 30
Cracking not included in processing:—corn, rice, wheat. § 9(d)(1)-----	14
Credit Corporations, agricultural, use in relation to marketing plans-----	60-62
Crimes, <i>see generally</i> “Penalties.”	
Crop Production Loans, conditions of-----	83
Crop Year, defined (tobacco)-----	74, 76
<i>see generally</i> “Cotton”, “Exemptions from Taxes”, “Marketing Year.”	
Crushing included under processing:—peanuts. § 9(d)(5)-----	14, 31
Cuba:	
reciprocity treaty with—effect on sugar processing tax. § 9(b)-----	13, 34
sugar import quota, determination of. § 8a(1)(A)(i)-----	8-9, 34-35
tobacco import quota-----	82
Current Average Farm Price:	
ascertainment of. § 9(c)-----	13
processing tax as affected by. § 9(b)-----	13, 34
protein content of wheat—effect on. § 9(b)-----	13
Custom Milling for Toll included under processing:—corn, rice, wheat.	
§ 9(d)(1)-----	14
Customs Custody, floor stocks taxes on goods in. § 16(a)(1)-----	22, 39
<i>see also</i> “Imports, cotton”; <i>see generally</i> “Exports.”	
Customs of Industry, factor in defining processing. § 9(d)(7)-----	15, 47
D	
Dairy Industry, <i>see</i> “Milk and Milk Products.”	
Declaration of Emergency, <i>see</i> “Emergency.”	
Declaration of Policy, <i>see</i> “Policy.”	
Depositions, under Federal Trade Commission Act. § 10(h)-----	17, 54
Designated Uses of Product—rate of processing tax affected by.	
§ 9(b)-----	13, 33-34
Direct-Consumption Sugar, <i>see also</i> “Sugar Beets and Sugarcane.”	
defined. § 9(d)(6)(F)-----	14, 33
included under sugar. § 9(d)(6)(B)-----	14, 33
inclusion in import quotas. § 8a(1)(A)-----	9, 35-36
processing, first domestic—included in. § 9(d)(6)(A)-----	14, 33

	Page
Direct-Consumption Sugar—Continued.	
purchase of surplus stocks—by Sec'y. § 16(d)	23, 41
raw value—defined in terms of. § 9(d)(6)(G)	14-15, 38
tax on. § 9(b)	13, 34
Disparity, <i>see</i> "Parity."	
Distributors:	
loans to relieve tax burdens. § 19(c)	26
milk profits, investigation of	84
District Attorneys, powers and duties. § 8a(7)	11-12, 38
District Courts of United States:	
jurisdiction. § 8a(6)	11, 37-38
jurisdiction—under Federal Trade Commission Act. § 10(h)	17, 54
Domestic Consumption, <i>see</i> "Consumption."	
Drawback of Duties:	
exports (also includes Philippine Islands). § 8a(1)(A)(1)	9, 35, 63
Puerto Rico—payment from customs receipts	64
Drought Relief, <i>see also</i> "Appropriations, stricken agricultural areas."	
loans for	83
special carriers' rates	53
Drying tobacco not included in processing. § 9(d)(3)	14
Due Notice, <i>see</i> "Hearings."	
Duties, <i>see</i> "Drawback of Duties", "Tariff Act of 1930"; <i>see generally</i> "Imports."	
E	
Emergency, declaration of economic. § 1	1, 65, 77
<i>see also</i> "Processing Tax, emergency", "Termination, emergency."	
Employees, <i>see</i> "Child Labor", "Minimum Wages", "Officers and Employees."	
Enforcement. §§ 8a(6), (7); 10(h)	11-12, 17, 37-38, 54-55
<i>see also</i> "Penalties", "Remedies."	
Evidence, obtaining of—under Federal Trade Commission Act. § 10(h)	17, 54-55
Executor, ability to transfer tobacco tax-payment warrants	79-80
Exemption Certificates, <i>see</i> "Certificates."	
Exemptions from Taxes, <i>see also</i> "Certificates", "Identification, cotton", "Processing Tax, consumption."	
charitable distribution or use, products delivered for. § 15(c)	20, 42
cigar-leaf tobacco	77
consumption:—employees, family, household, personal. § 15(b)	20
cotton—agricultural experimental station or laboratory	67
cotton machinery belting, floor stocks tax on	22n., 48
cotton under Bankhead Cotton Act	66-67
declared policy, inability to effectuate. § 15(b)	20
lint cotton	70
low-valued products. § 15(a)	19, 46
Maryland tobacco	77
processing tax. §§ 15; 16	19-22, 23, 39, 41, 42, 45-46
retail stocks—floor stocks tax. §§ 16(a)(1); 16(b)	22, 23, 39
sugar. §§ 16(a)(1); 16(c)	22, 23, 39, 41
sugar imports—floor stocks tax. § 16(c)(1)	23, 41
tobacco—agricultural experimental station or laboratory	77
tobacco under Kerr Tobacco Act	77-79
Virginia sun-cured tobacco	77
Existing Acts of Congress, necessity of licenses conforming with. § 8(3)	7-8
Existing Contracts:	
taxes—collection; refusal to pay. § 18(b)	26
taxes—levied upon; by whom paid; time. §§ 18(a), (b)	25-26
Expenses, <i>see</i> "Administrative Expenses", "Appropriations."	
Experimental Stations, exempt from:	
cotton tax	67
tobacco tax	77
Experts, appointment by Sec'y. § 10(a)	15

	Page
Exports:	
bond as prerequisite to holding and processing for. § 17(b)-----	25, 39
drawback of duties. § 8a(1)(A)(i)-----	9, 35, 63
financing of—loans to aid-----	60-62
refunds of taxes. § 17(a)-----	24-25, 39
seed cotton—prohibited-----	71
F	
Fair Exchange Value:	
defined. § 9(c)-----	13
processing tax rate computed on basis of. § 9(b)-----	13
Farm Price, see "Current Average Farm Price."	
Federal Farm Board:	
cotton—sale of, to Sec'y by. § 3(a)-----	2
cotton securing loans—acquisition of legal title to. § 3(b)-----	2
Federal Institutions, included in charity tax exemption. § 15(c)-----	20, 42
Federal Intermediate Credit Banks, limitation of powers re cotton option contracts. § 3-----	2
Federal Surplus Relief Corporation—dairy and beef products purchased for relief purposes. -----	17n, 31
Federal Trade Commission, milk sale and distribution investigated by -----	84
Federal Trade Commission Act, provisions adopted. § 10(h)--- 17, 17n, 54-56	
Feed, livestock, loans on-----	83
Fertilizer, converting tobacco to—not included in processing. § 9(d)(3)---	14
Field Corn, see "Corn."	
Financing, licensing to restore normal conditions in. § 8(3)-----	7-8
First Domestic Processing:	
defined. § 9(d)(6)(A)-----	14, 33
processing tax levied on. §§ 9(a), (d), (f); 15(d)--- 12, 13, 14, 15, 21, 34, 38	
Flax, basic agricultural commodity. § 11-----	17, 31
Floor Stocks Tax, see "Rate of Tax", "Refunds of Taxes"; see generally "Processing Tax, emergency", "Taxes."	
adjustment; abatement; credit; refund. §§ 16(a), (b); 16(C)-----	22, 23, 24, 38, 45-46
amount, decrease in—relation to processing tax rate. §§ 16(C)(1), (3)-----	23, 24, 45, 46
amount, increase in—relation to processing tax rate. §§ 16(C)(2), (4)-----	24, 45-46
articles upon which levied. §§ 16(a); 16(C)-----	22, 23-24, 39, 45-46
customs custody, payment on articles in. § 16(a)(1)-----	22, 39
low-valued products—effect of issuance or revocation of Sec'y's certificate upon. §§ 16(C)(3), (4)-----	24, 46
refund upon termination of tax; amount. §§ 16(a)(2); 16(b)-----	22-23
retail stocks, when applicable to. § 16(b)-----	23
sale or disposition, arises on. §§ 16(a); 16(C)-----	22-24, 45
sugar imports, exemption. § 16(c)-----	23, 41
sugar in customs. § 16(c)-----	23, 41
sugar, retail stocks. §§ 16(a)(1); 16(c)-----	22, 23, 39, 41
time of payment. §§ 16(a)(1); 16(C)-----	22, 24, 39, 45
time when increase and decrease provisions take effect. § 16(C)(5)--- 24, 46	
vendor, paid by. §§ 16(a)(1); 16(C)-----	22, 24, 45
Florida, sugar quota. § 8a(1)(B)-----	10, 36
Foreign Commerce, see "Interstate and Foreign Commerce."	
Foreign Countries, see also "Cuba" see generally "Compensating Tax", "Consumption", "Exports", "Identification", "Imports", "Refunds of Taxes."	
Futures Contracts, cotton. § 3(b)-----	2
see generally "Cotton."	
G	
Geographical Applicability:	
Act. § 10(f)-----	18
Bankhead Cotton Act-----	74
Kerr Tobacco Act-----	77
sugar. §§ 10(f); 15(f)-----	16, 22, 38
Ginning:	
defined under Bankhead Cotton Act-----	74
not included under processing. § 9(d)(2)-----	14

	Page
Ginning—Continued.	
tax levy on	66-67
tax returns on	66
Governor General, <i>see</i> "Philippine Islands."	
Grade of Commodity—exclusion from operation of Act. § 11	17
Grading included under processing:—peanuts. § 9(d)(5)	14, 31
Grain Sorghums, basic agricultural commodity. § 11	17, 31
Grinding not included in processing:—corn, rice, wheat. § 9(d)(1)	13-14
Guam, <i>see</i> "Insular Possessions."	
H	
Handlers:	
licensing of. § 8(3)	7-8
restrictions on sugar. § 8a(1)	8, 9, 10, 34-36
Hawaii, <i>see</i> "Territories."	
Hearings:	
compensating tax on competing commodities. § 15(d)	21
conducted by Sec'y or designated agents. § 10(h)	17
exclusion of basic agricultural commodities. § 11	17
license suspension or revocation. § 8(3)	8
low-valued products, determination of. § 15(a)	19, 46
marketing agreements. § 8(2)	7, 32
processing tax rate change resulting in surplus stocks. § 9(b)	13, 34
taxes, refunds or suspension of. § 15(a)	19, 46
warehouse receipt violations. § 8(5)	8
Hogs:	
basic agricultural commodity. § 11	17
processing defined	14n., 47
I	
Identification:	
cotton—imported; tax-exempt; tax-paid	70
imports entitled to drawback of duties	63
tobacco	77-78
Imports, <i>see generally</i> "Drawback of Duties", "Tariff Act of 1930."	
compensating tax on—funding. § 15(e)	21, 39
cotton identified before withdrawn from customs	70
sugar, restrictions on. §§ 8a(1)(A); 8a(2)(E)	8-9, 11, 34-36, 37
tobacco—restrictions on; tax	82
Impoundment of Appropriations not applicable to Act. § 10(a)	16
Indemnification, <i>see</i> "Warehouse Receipts."	
Individual included under "Person." § 8a(9)	12, 38, 74, 76
Information:	
corporations, under Federal Trade Commission Act. § 10(h)	17, 54
publication of—provisions for. §§ 7; 9(e)	6, 15, 30
returns required (cotton, tobacco)	71, 79
Injunctions, <i>see</i> "Penalties."	
Insecticides, manufacture from tobacco not included under processing. § 9(d)(3)	14
Inspection Costs, deductible from benefit payments. § 8(1)	7
Insular Possessions (including Canal Zone), <i>see also</i> "Philippine Islands", "Special Funding."	
application of Act to. § 10(f)	16, 38
Bankhead Cotton Act not applicable to	74
cotton imports identified	70
expansion of markets in. § 15(f)	22, 38
Kerr Tobacco Act not applicable to	77
removal of surplus stocks. § 15(f)	22, 38
rental or benefit payments. § 15(f)	22, 38
sugar imports exceeding quota prohibited. § 8a(1)(A)(1)	8-9, 34-35
tax refund on exports to. § 17(a)	25, 39
Insurance, <i>see generally</i> "Cotton, financing."	
Interest, deduction not allowed on benefit payment advances. § 8(1)	7

	Page
Internal Revenue, Commissioner of:	
bale tags, regulations <i>re</i> -----	71
charitable distribution—tax credits or refunds. § 15(c)-----	20-21, 42
collection of taxes. §§ 18(b); 19-----	26, 73-79
cotton, tax enforcement regulations-----	66, 71
cotton, tax-exempt, identification of-----	70, 71
cotton—tax refund claims-----	73
existing contracts—tax collection. § 18(b)-----	26
exports—tax refund regulations. § 17(a)-----	25, 39
information returns (cotton, tobacco)-----	66, 71, 77-78
sugar, floor stocks tax regulations. § 16(a)(1)-----	22, 39
sugar imports—floor stocks tax exemption regulations. § 16(c)-----	23, 41
tobacco, identification <i>re</i> tax exemption-----	77-78
tobacco tax-payment warrants, acceptance of-----	73
tobacco, tax regulations-----	79
Interstate and Foreign Commerce, <i>see generally</i> "Federal Trade Commission", "Quotas for Commodities Other Than Sugar", "Quotas for Sugar", "Reports."	
burden and obstruction of. §§ 1; 8a(1)(B)-----	1, 10, 36, 65, 67
cotton and products presumed to be in-----	68
cotton in—covered by Bankhead Cotton Act-----	65
dairy products—investigation of restraint of-----	85
drought sufferers—special carrier rates-----	53
license regulations. § 8(3)-----	7-8
marketing agreements. § 8(2)-----	7, 32
sugar—quantities moving in. §§ 8a(1)(A), (B)-----	8-10, 34-36
tobacco, orderly marketing of-----	77
warehouse receipts, cancellation of. § 8(5)-----	8
Investigation, <i>see also</i> "Basic Agricultural Commodities, exclusion", "Competing Commodities", "Low-Valued Products, suspension", "Termination, emergency"; <i>see generally</i> "Processing Tax."	
milk sale and distribution, by Federal Trade Commission-----	84
J	
Jobber, existing contracts—tax on. § 18-----	25-26
Joint-stock Company included under "Person"-----	76
K	
Kerr Tobacco Act, <i>see also</i> "Contracting Producer"; and <i>see specific reference to Kerr Tobacco Act under "Appropriations", "Exemptions from Taxes"; <i>see specific references to tobacco under "Cuba", "Imports", "Information, returns required", "Internal Revenue, Commissioner of", "Quotas for Commodities Other Than Sugar", "Rental and Benefit Payments", "Stabilization of Markets", "Termination.</i> See generally "Administrative Expenses", "Emergency", "Penalties", "Rate of Tax", "Refunds of Taxes", "Share-croppers", "Taxes", "Tax-Payment Warrants", "Tobacco."</i>	
applicability, geographical-----	77
declaration of policy-----	77
definitions:—contracting producer, crop year, sale, tobacco (general; cigar-leaf; Maryland; Virginia sun-cured)-----	78
officers and employees-----	80
penal provisions-----	79-80
separability of provisions-----	81
L	
Labor, adjudication of sugar industry disputes. § 8a(8)-----	11, 37
Lands Leased by Government—cotton competition restricted-----	68
Leaf Tobacco, <i>see</i> "Cigar-Leaf Tobacco."	
Liability, <i>see generally</i> "Penalties."	

	Page
Licenses, <i>see also</i> "Penalties, license, operating without."	
commodities subject to. § 8(3)-----	7-8
parties subject to. § 8(3)-----	7-8
powers of Sec'y under. § 8(3)-----	7-8
reports and accounting under. § 8(4)-----	8
revocation and suspension. §§ 8(3), (5)-----	8
Lint Cotton, <i>see generally</i> "Cotton", "Ginning."	
defined-----	74
information as to amounts produced-----	71
transportation restricted-----	71
Linters not included in "Cotton." § 9(d)(2)-----	14
Livestock, <i>see generally</i> "Cattle", "Hogs."	
Livestock Credit Corporations, loans to-----	60-63
Livestock Feed, <i>see</i> "Loans."	
Loans, <i>see generally</i> "Warehouse Receipts."	
cotton. § 5-----	4, 43-44
crop production-----	83
distributors—relief from tax burden. § 19(c)-----	26, 60-62
livestock feed-----	53, 82
marketing agreements—parties eligible for. § 8(2)-----	7, 60-62
processors—relief from tax burden. § 19(c)-----	26, 60-62
seed, feed, freight, summer fallowing-----	53
Local Committees, authority of Sec'y to establish. § 10(b)-----	16
Locking Cost, deductible from benefit payment. § 8(1)-----	7
Louisiana, sugar quota. § 8a(1)(B)-----	10, 36
Low-Valued Products, suspension or refund of processing tax on. §§ 15(a); 16(C)(4)-----	19, 24, 46
M	
Machinery Belting (cotton), exemption from floor stocks tax-----	22n, 48
Mandamus, under Federal Trade Commission Act. § 10(h)-----	17, 54
Manufacturers' Sales Tax. § 9(a)-----	12, 59
Manufacturing:	
included in processing. § 9(f)-----	15, 38
included in processing:—cotton. § 9(d)(2)-----	14
included in processing:—tobacco. § 9(d)(3)-----	14
included in term "direct-consumption sugar." § 9(d)(6)(F)-----	14, 33
Market, <i>see generally</i> "Marketing", "Marketing Agreements", "Markets."	
Market Classification included under basic agricultural commodities. § 11-----	17
Marketing, <i>see also</i> "Reduction, acreage."	
conditions in agricultural commodities. § 2(1)-----	1
cotton. § 4(d)-----	3, 43, 65
licensing to restore normal conditions in. § 8(3)-----	7-8
sugar, restrictions on. §§ 8a(1); 8a(2)(E)-----	8-10, 11, 34-36, 37
tobacco-----	77
Marketing Agreements, <i>see also</i> "Interstate and Foreign Commerce", "Loans, marketing agreements"; <i>see generally</i> "Child Labor", "Minimum Wages."	
authority of Sec'y to enter into. § 8(2)-----	7, 32
commodities subject to. § 8(2)-----	7, 32
enforcement by Attorney General. § 10(h)-----	17
exempt from antitrust laws. § 8(2)-----	7
marketing plans under—use of agricultural credit corporations-----	60-62
notice and hearing. § 8(2)-----	7, 32
parties to. § 8(2)-----	7, 32
termination of. § 8(2)-----	7
violations reported by Sec'y. § 10(h)-----	17
Marketing Year, how ascertained:—sugar, other commodities. § 9(a)-----	12, 39
Markets:	
dairy- and beef-cattle—supporting. § 12(a)-----	18, 31
expansion of—appropriation for. § 12(b)-----	18
expansion of—insular possessions. § 15(f)-----	22, 38
tobacco stabilization-----	77

	Page
Maryland Tobacco:	
defined-----	76
tax exemption-----	77
Meat, see "Beef-Cattle Industry", "Cattle", "Hogs."	
Milk and Milk Products, see generally "Appropriations."	
basic agricultural commodity. § 11-----	17
relief, purchase for-----	17n., 31-32
sale and distribution investigated by Federal Trade Commission-----	84-85
Milling included under processing:—corn, rice, wheat. § 9(d)(1)	13-14
Minimum Wages, sugar industry. § 8a(3)	11, 37
Miscellaneous Receipts, proceeds from sale of cotton. § 4(f)	3-4, 44
Misrepresentations, see generally "Penalties."	
Mixtures, sugar, separate quota for. § 8a(1)(D)	10, 36
Molasses:	
beet, defined. § 9(d)(6)(D)-----	14, 33
blackstrap, defined. § 9(d)(6)(C)-----	14, 33
edible—separate quota establishment. § 8a(1)(D)-----	10, 36

N

Non-Perishable Commodities, storage of. § 8(1)	7
---	---

O

Oaths:	
Act. § 10(h)-----	17, 54
Bankhead Cotton Act-----	75
Federal Trade Commission Act. § 10(h)-----	17, 54
tax returns required to be made under-----	59

Officers and Employees:	
appoint, authority of Sec'y to. § 10(a)-----	15-16, 72-73, 80
benefit payments—review of actions. § 10(e)-----	16
detailing of, Federal Trade Commission Act. § 10(h)-----	17, 54
salary limit. § 10(a)-----	15
speculation by—prohibited. § 10(g)-----	16-17
State—authority of Sec'y to use-----	72, 80
State Administrator. § 10(a)-----	16, 29
sugar quotas allotted by. § 8a(1)(A)(1)-----	9, 35

Official Statistics of Department of Agriculture:	
sugar consumption determined from. § 8a(2)-----	10, 36-37
tobacco average sales price determined from-----	82
Operating Costs, cotton. § 3(b)(1)	2
Option Contracts, see "Cotton Option Contracts."	
Orders, enforcement of, District Courts. §§ 8a(4), (6)	11, 37-38

P

Panama Canal, see "Insular Possessions."	
Parity, price restoration to producers. §§ 2(1), (3); 8a(1); 9(c)	1, 2, 8, 13, 34

Partnership included under "Person." § 8a(9)	12, 38, 74, 76
---	----------------

Peanuts:	
basic agricultural commodity. § 11-----	17, 31
processing defined. § 9(d)(5)-----	14, 31

Penalties, see also "Remedies, non-exclusiveness of."	
bale tags, violation of provisions re-----	71-72
Bankhead Cotton Act, violation of provisions and regulations-----	69, 70, 71, 72
cotton certificates of exemption—sharp practices and speculation-----	70
cotton ginning taxes, non-payment of-----	66
information released without authority (Federal Trade Commission Act). § 10(h)-----	17, 56
license, operating without. § 8(3)-----	8
orders or regulations, violation of. §§ 8a(4), (6); 10(c)-----	11, 16, 37-38, 71-72

perjured testimony (Federal Trade Commission Act). § 10(h)-----	17, 55
records, reports, refusal to submit (Federal Trade Commission Act). § 10(h)-----	17, 54-56

	Page
Penalties—Continued.	
returns, failure to file	71, 79
Revenue Act of 1926 made applicable. § 19(b)	26, 26n., 57, 71
Revenue Act of 1932 made applicable. § 19(b)	26, 26n., 59
speculation by officers or employees. § 10(g)	16-17
sugar allotments, excess of. §§a(5)	11, 37
tax violations, general. § 19(b)	26, 57, 80
taxes misrepresented to be part of:	
gross sales price—settlement by contract. § 20(c)	27, 40-41
market price—purchase or offer to purchase. § 20(a)	26, 40
processing charge. § 20(b)	26-27, 40
testify, refusal to (Federal Trade Commission Act). § 10(h)	17, 55
tobacco—forger of means of identification	80
tobacco tax-payment warrants, violations	80
warehouse receipt provisions, violations of. § 8(5)	8
Person, defined. § 8a(9)	12, 38, 74, 76
Personal Consumption , <i>see</i> "Exemptions from Taxes, consumption."	
Philippine Islands , Governor General, authority to make allotments.	
§ 8a(1)(A)(i)	9, 35
<i>see also</i> "Insular Possessions"; <i>see generally</i> "Drawback of Duties."	
Policy , declaration of. § 2	1, 65, 77
Polishing included under processing:—peanuts. § 9(d)(5)	14, 31
Possessions of United States , <i>see</i> "Insular Possessions."	
Practices , <i>see</i> "Trade Practices."	
President :	
cotton allotments, approval of	67
cotton—time extension of Bankhead Cotton Act	65
delegation of powers <i>re</i> agricultural commodities to Sec'y	30
regulations, approval of. § 10(c)	16
reports to—by Sec'y. § 13	18-19
separate funds for insular possessions and territories—sugar tax	
proceeds. § 15(f)	22, 38
State Administrator, appointment of. § 10(a)	16, 29
sugar, geographical applicability of Act extended. § 10(f)	16, 38
termination:	
Act. § 13	18-19, 40
basic commodity, provisions of Act relating to. § 13	18, 40
cotton tax	65
tobacco tax	81
Prices , <i>see</i> "Current Average Farm Price", "Parity"; <i>see generally</i> "Base Period", "Consumer", "Cotton", "Emergency", "Producer", "Reports", "Tobacco."	
Proceeds , <i>see</i> "Cotton, proceeds", "Special Funding"; <i>see generally</i> "Appropriations", "Kerr Tobacco Act", "Sugar Beets and Sugar-cane", "Taxes."	
Processing :	
defined. §§ 9(d)(1), (5), (7); 9(f)	13, 14, 15, 31, 38, 47
exportation—bond required <i>re</i> non-payment of tax. § 17(b)	25, 39
misrepresentations <i>re</i> charges for. §§ 20(b), (c)	26-27, 40-41
restrictions on sugar. §§ 8a(1)(A), (B)	8-9, 10, 34-36
Processing Tax , <i>see also</i> "Compensating Tax", "Loans, processors", "Processing"; <i>see generally</i> "Cotton", "Exemptions from Taxes", "Floor Stocks Tax", "Insular Possessions", "Manufacturers' Sales Tax", "Rate of Tax", "Refunds of Taxes", "Special Funding", "Taxes", "Termination", "Territories."	
basic agricultural commodities, applicability to. § 9(a)	12, 38-39
competitive disadvantages caused by—compensating tax. § 15(d)	21
consumption by family, employees, household—exemption. § 15(b)	20
conversion factors. § 10(c)	16
date effective. §§ 9(a); 15(d)	12, 21, 38-39
determination of, by Sec'y. § 9(a)	12, 38-39
emergency, national economic—revenue provision for. § 9(a)	12
existing contracts—incidence of. § 18	25-26
first domestic processing, levied on. §§ 9(a), (b), (d)	12,
	13, 14, 15, 31, 33, 34

	Page
Processing Tax—Continued.	
misrepresentation <i>re</i> —penalties. § 20-----	26-27, 40-41
payable by processor. § 9(a)-----	12, 38-39
payable by vendor; vendee. § 18-----	25-26
prices, farm—depression of. § 9(b)-----	13
pyramiding of—Sec'y to publish information to prevent. § 9(e)-----	15
rate of. § 9(b)-----	13, 34
rental or benefit payments, levied after proclamation of. § 9(a)-----	12
sugar. §§ 9(a), (b); 16(a)(1); 16(c)-----	12, 13, 22, 23, 33-34, 38-39, 41
surplus stocks, prevention of accumulation of. § 9(b)-----	13, 34
suspension—certification by Sec'y. §§ 15(a); 16(C)(3)-----	19, 23-24, 46
termination of. §§ 9(a); 13-----	12, 18, 40
time for payment, extension of. § 19(b)-----	26, 47
Processors, <i>see also</i> “Charges”, “Competition”, “Information”, “Loans, processors.”	
compensating tax, payment of. § 15(d)-----	21
contracts, existing—payment of taxes. § 18-----	25-26
licensing of. § 8(3)-----	7-8
marketing agreements. § 8(2)-----	7, 32
processing tax, payment of. § 9(a)-----	12
relief of tax burden, loans for. § 19(c)-----	26
sugar industry proceeds—equitable division with producers. § 8a(3)-----	11, 37
sugar quota restrictions. §§ 8a(1), (2)-----	8-11, 34-37
Proclamations by President:	
emergency, termination of. § 13-----	18, 40, 65, 81
insular possessions and territories—special funding of processing tax proceeds. § 15(f)-----	22, 38
Proclamations by Sec'y:	
compensating tax. § 15(d)-----	21
cotton allotments-----	66, 67
rental or benefit payments. § 9(a)-----	12, 38-39, 81
tobacco tax rate-----	77
Producers, <i>see also</i> “Associations of Producers”, “Contracting Producer”, “Low-Valued Products”, “Share-croppers”, “Tenants”; <i>see generally</i> “Base Period”, “Consumer”, “Cotton Option Contracts”, “Fair Exchange Value”, “Information”, “Interstate and Foreign Commerce”, “Loans”, “Marketing”, “Penalties”, “Relief”, “Trade Practices.”	
acreage reduction—agreements with. § 8(1)-----	6-7, 39-40
marketing agreements. § 8(2)-----	7, 32
milk, inadequate returns to-----	84-85
protection of interests. §§ 8a(1); 9(e)-----	8, 15, 34
returns to. §§ 2(1), (3); 9(e)-----	1, 2, 15
sugar industry proceeds—equitable division with processors. § 8a(3)-----	11, 37
Product, defined (<i>re</i> exports). § 17(a)-----	25, 39
Production, <i>see also</i> “Reduction, acreage.”	
balance with consumption. § 2(1)-----	1, 77
cotton, computation of— <i>re</i> allotments-----	74
cotton emergency relief by Bankhead Cotton Act-----	65
dairy- and beef-cattle industry—appropriation for adjustment of. § 12(a)-----	18, 31
market, reduction in—basic agricultural commodities. § 8(1)-----	6
sugar—proration of deficiencies in regional. § 8a(2)(D)-----	11, 37
sugar quotas—surplus stocks deducted from. § 8a(2)(E)-----	11, 37
sugar, reduction in market—insular possessions. § 15(f)-----	22, 38
Profiteering, prevention of—publishing information. § 9(e)-----	15
Protein Content, premiums for wheat—current average farm price. § 9(b)-----	13
Puerto Rico, <i>see</i> “Drawback of Duties, Puerto Rico”, “Territories.”	
Purchasing Power, <i>see generally</i> “Emergency”, “Parity”, “Prices”, “Producers.”	
Pyramiding of Taxes, prevention of—publishing information. § 9(e)-----	15

Q

	Page
Quotas for Commodities Other Than Sugar, <i>see also</i> "Apportionment of Cotton", "Identification, tobacco", "Territories, tobacco imports"; <i>see generally</i> "Acreage Reduction", "Allotments", "Bankhead Cotton Act", "Cotton", "Drawback of Duties", "Insular Possessions", "Interstate and Foreign Commerce", "Kerr Tobacco Act", "Marketing", "Penalties", "Production", "Revenue Act of 1926", "Surplus Products and Stocks."	
molasses, edible. § 8a(1)(D)-----	10, 36
sirups and syrup of cane juice. § 8a(1)(D)-----	10, 36
sugar mixtures. § 8a(1)(D)-----	10, 36
tobacco (general; cigar-leaf; Cuban imports)-----	82
Quotas for Sugar, <i>see also</i> "Appropriations, sugar", "Direct-Consumption Sugar, inclusion in import quotas", "Marketing, sugar, restrictions on", "Marketing Year", "Mixtures, sugar, separate quota", "Officers and Employees, sugar quotas", "Philippine Islands, Governor General", "Processing, restrictions on sugar." <i>See generally</i> "Allotments", "Consumption", "Drawback of Duties", "Exports", "Floor Stocks Tax", "Handlers", "Insular Possessions", "Interstate and Foreign Commerce", "Penalties", "Processors", "Production", "Rate of Tax", "Surplus Products and Stocks", "Tariff Act of 1930", "Territories."	
allotment by officers and employees authorized. § 8a(1)(A)---- 8-9, 34-35	
areas producing less than 250,000 long tons. § 8a(1)(C)-----	10, 36
consumption requirements. § 8a(2)-----	10-11, 35-37
continental United States (includes Florida and Louisiana).	
§§ 8a(1)(B); 8a(2)(B)-----	10, 36
deficiencies, proration of regional. § 8a(2)(D)-----	11, 37
deficiency in consumption requirements—deductions from.	
§§ 8a(2)(C), (D)-----	10-11, 36-37
exemption from—surplus stocks purchased for relief. § 16(d)-----	23, 41
imports (include Cuba, insular possessions, and territories).	
§§ 8a(1)(A); 8a(2)(E)-----	8-9, 11, 34-35, 37
raw value—establishment in terms of. § 9(d)(6)(G)-----	14, 33
surplus stocks deducted from. § 8a(2)(E)-----	11, 37

R

Rate of Tax:	
compensating tax—competing commodities. § 15 (d)-----	21
compensating tax—imports. § 15(e)-----	21
cotton -----	66-67
determination of. §§ 9(a), (b); 16(a)(2); 16(C)(1), (2)-----	12-13,
22, 23-24, 34, 45-46	
processing, computation of. §§ 9(a), (b), (c)-----	12-13, 34, 38-39
sugar floor stocks. § 16(a)(1)-----	22, 39
sugar processing. § 9(b)-----	13, 34
tobacco -----	77
tobacco imports-----	82
Rates, special carrier—drought sufferers-----	53
Raw Sugar, defined. § 9(d)(6)(E)-----	14, 33
Raw Value, <i>see</i> "Sugar Raw Value."	
Reconstruction Finance Corporation, <i>see generally</i> "Agricultural Credit Corporations", "Loans."	
obligations, authority to increase. § 5-----	4, 4n., 44
Reconstruction Finance Corporation Act. §§ 8(2); 19(c)-----	7, 7n., 26, 60-62
Reduction, <i>see also</i> "Appropriations, reduction in acreage", "Insular Possessions, removal of surplus stocks"; <i>see generally</i> "Contracting Producer", "Cotton Option Contracts", "Rental and Benefit Payments", "Surplus Products and Stocks."	
acreage and/or production for market. § 8(1)-----	6
cotton production. § 6-----	5, 68-69
sugar production—insular possessions and territories. § 15(f)-----	22, 38
tobacco production-----	78

	Page
Refunds of Taxes:	
appropriations for. § 12(b)-----	18
charitable distribution or use. § 15(c)-----	20-21, 42
conversion factors. § 10(c)-----	16
cotton-----	73
exports (includes sugar). §§ 17(a), (b)-----	24-25, 39
floor stocks. § 16-----	22-24, 39-40
funds transferred to other agencies to pay for. § 12(c)-----	18
low-valued products. § 15(a)-----	19, 46
processing tax—upon termination of. §§ 16(a)(2); 16(b)-----	22-23
tobacco-----	81
Regional Classification included under basic agricultural commodities.	
§ 11-----	17
Regulations, see generally "Internal Revenue, Commissioner of", "Penalties", "Secretary of Agriculture" (including references), "Secretary of Treasury."	
violations of. §§ 8a(4), (6); 10(c)-----	11, 16, 37, 72
Reimbursement, see "Refunds of Taxes."	
Relief:	
beef and dairy products-----	17n., 31-32
drought and storm, loans-----	83
milk-----	17n., 31-32
stricken agricultural areas-----	17n., 53
sugar. § 16(d)-----	23, 41
Remedies, see generally "Attorney General", "District Attorneys", "District Courts of United States", "Enforcement", "Evidence, obtaining of under Federal Trade Commission Act", "Hearings", "Penalties", "Review", "Taxes, collection of."	
non-exclusiveness of specific. § 8a(8)-----	12, 38
Removal of Surplus Products, see "Surplus Products and Stocks."	
Rental and Benefit Payments, see generally "Lands Leased by Government", "Tax-Payment Warrants."	
advances of—on stored commodities. § 8(1)-----	7, 39-40
agencies for distribution of. § 10(b)-----	16
appropriations for. §§ 12(a), (b)-----	17-18, 31
cotton, sale of, in combination with. § 7-----	6, 30
inspection and sealing—deductions from. § 8(1)-----	7
interest—not deductible from. § 8(1)-----	7
review solely by Sec'y or Secretary of Treasury. § 10(e)-----	16
Sec'y—power to provide for. §§ 8(1); 9(a)-----	6, 12, 38, 39-40
sugar. § 9(a)-----	12, 38-39
sugar—insular possessions and territories. § 15(f)-----	22, 38
tobacco-----	78
Reports, see generally "Information."	
cotton ginnery-----	66
licensees. § 8(4)-----	8
milk investigation (Federal Trade Commission to House of Representatives)-----	85
termination of Act (Sec'y to President). § 18-----	18-19, 40
Representative Period, see "Allotments."	
Representative Years, see "Quotas for Sugar, imports."	
Retail Expenditures, consumer. § 2(3)-----	2
see generally "Base Period."	
Retail Stocks, not subject to floor stocks tax. §§ 16(a)(1); 16(b)-----	22, 23, 39
Retail Trade, see "Retail Stocks."	
Returns, see "Reports."	
Revenue Act of 1926:	
Act, applicability to. § 19(b)-----	26, 26n., 57-58
Bankhead Cotton Act, applicability to-----	71
Kerr Tobacco Act, applicability to-----	79
penalties imposed by. § 19(b)-----	26, 57-58
Revenue Act of 1932, see also "Manufacturers' Sales Tax"; see generally "Processing Tax."	
Act, applicability to. § 19(b)-----	26, 26n., 59
Kerr Tobacco Act, applicability to-----	79
manufacturers' sales tax—cotton weight on which processing tax paid deducted. § 9(a)-----	12

	Page
Review of rental and benefit payment determination. § 10(e)-----	16
Revocation:	
certificate <i>re</i> low-valued product. § 16(C)(4)-----	24, 46
licenses. §§ 8(3), (5)-----	7-8
Rice:	
basic agricultural commodity. § 11-----	17
processing, defined. § 9(d)(1)-----	13-14
Rules and Regulations, <i>see</i> "Regulations."	
Rye, basic agricultural commodity. § 11-----	17, 31
S	
Sale (tobacco), defined-----	76
Sales Tax, <i>see</i> "Manufacturers' Sales Tax."	
Samoa, <i>see</i> "Insular Possessions."	
Sealing Cost, deductible from benefit payments. § 8(1)-----	7
Secretary of Agriculture, <i>see also</i> "Proclamations by Secretary." <i>For further functions relating to particular subject matter, see specific titles.</i>	
delegation of powers by President-----	30
Federal Trade Commission Act, powers under. § 10(h)-----	17, 54-56
regulations, authority to issue. § 10(c)-----	16, 72, 79
reports to President. § 13-----	18-19
termination of powers. § 13-----	18
Secretary of Treasury:	
advances for Act. §§ 4(b); 12(b), (c)-----	3, 18, 43, 80
bond required for processing for export. § 17(b)-----	25, 39
cotton—identification and tax regulations-----	71
cotton—storage regulations-----	67
drawback of duties, regulations-----	63
regulations, authority to issue general. § 10(d)-----	16
returns from cotton ginnery and others—regulations-----	66
review of rental or benefit payments. § 10(e)-----	16
sugar floor stock taxes, regulations. §§ 16(a)(1); 16(c)(1)-----	22, 23, 39, 41
suspension of processing tax. §§ 16(C)(3), (4)-----	24, 46
tax collection, direction of. § 19 (a)-----	26
tax refund claims, regulations. §§ 15(c); 16(C)(3), (4); 17(a)-----	20-21
24-25, 39, 42, 45-46, 81	
tobacco identification regulations-----	77-78
tobacco tax-payment warrants, acceptance of-----	78
tobacco tax regulations-----	79
Seed Cotton, defined-----	74
Senate, State Administrators' appointment—consent of. § 10(a)-----	16, 29
Separability of Provisions. § 14-----	19, 73, 81
Share-croppers, protection of interests of-----	65, 72, 79
Shelling included under processing—peanuts. § 9(d)(5)-----	14, 31
Sirups included under sugar. § 9(d)(6)(B)-----	14, 33
Sorghums, Grain, basic agricultural commodity. § 11-----	17, 31
Special Funding:	
cotton sale proceeds. § 4(f)-----	3-4, 44
imports, proceeds of compensating tax on—uses. § 15(e)-----	21
insular possessions and territories, processing tax proceeds in—uses.	
§ 15(f)-----	22, 38
Speculation:	
cotton certificates of exemption—prohibited-----	70
officers or employees prohibited from. § 10(g)-----	16-17
Spinning included under processing:—cotton. § 9(d)(2)-----	14
Stabilization of Markets:	
cotton-----	65
tobacco-----	77
State:	
Administrator, appointment of. § 10(a)-----	15-16, 29
committees, establishment of. § 10(b)-----	16
cotton production computed for-----	74
defined. § 15(c)-----	20-21, 42
institutions—tax exemption. § 15(c)-----	20, 42
officers—authority of Sec'y to use-----	72, 80

	Page
Statistics, <i>see</i> "Official Statistics of Department of Agriculture."	16-17
Stock Speculation prohibited. § 10(g)	16-17
Stocks on Hand, <i>see</i> "Floor Stocks Tax", "Surplus Products and Stocks."	
Storage, <i>see generally</i> "Warehouse Receipts."	
advances for non-perishable basic commodities in. § 8(1)	7
cotton in—tax not collected on	67
stocks in warehouse—floor stocks tax. § 16(b)	23
Storm Relief Loans	83
Subpoena, under Federal Trade Commission Act. § 10(h)	17, 54
Sugar, defined. § 9(d)(6)(B)	14, 33
Sugar Beets and Sugarcane, <i>see also</i> references to sugar contained under	
"Child Labor", "Direct-Consumption Sugar", "Imports", "Insular Possessions", "Labor", "Manufacturing", "Marketing", "Minimum Wages", "Processing", "Quotas for Sugar", "Relief", "Surplus Products and Stocks", "Termination", "Territories", "Transporting"; <i>see generally</i> "Acreage Reduction", "Allotments", "Current Average Farm Price", "Drawback of Duties", "Exemptions from Taxes", "Fair Exchange Value", "Floor Stocks Tax", "Producers", "Refunds of Taxes", "Tariff Act of 1930."	
basic agricultural commodity. § 11	17, 33
definition of terms related to. § 9(d)(6)	14-15, 33
payments—in addition to rental and benefit payments. § 8(1)	6-7, 39-40
Sugar Raw Value, <i>see also</i> "Direct-Consumption Sugar"; <i>see generally</i>	
"Quotas for Sugar", "Sugar Beets and Sugarcane."	
defined. § 9(d)(6)(G)	14, 33
regulations by Sec'y. § 9(d)(6)(G)	14, 33
sugar quotas, taxes, established in terms of. § 9(d)(6)(G)	14, 33
Suits, <i>see</i> "District Attorneys", "District Courts of United States", "Penalties."	
Sun-Cured Tobacco, <i>see</i> "Virginia Sun-Cured Tobacco."	
Surplus Products and Stocks:	
accumulation—prevention of. § 9(b)	13, 34
cotton, allotment of	74
dairy- and beef-cattle industry—removal of. § 12(a)	18, 31
insular possessions and territories—removal of. § 15(f)	22, 38
removal—appropriations for general. §§ 12(a), (b)	17-18, 31
sugar—deduction from quota. § 8a(2)(E)	11, 37
sugar, purchase of. § 16(d)	23, 41
Suspension:	
license. § 8(3)	7-8
tax. §§ 15(a)(1); 16(C)(3)	19, 24, 46

T

Tariff Act of 1930:	
sugar—drawback and refunds. § 8a(1)(A)(1)	9, 35, 63-64
sugar duty under—effect on processing tax. § 9(b)	13, 34
Taxes, <i>see generally</i> "Basic Agricultural Commodities", "Compensating Tax", "Floor Stocks Tax", "Hearings", "Imports", "Kerr Tobacco Act", "Penalties", "Processing Tax", "Rate of Tax", "Refunds", "Secretary of Treasury", "Termination", "Uses of Product, designated."	
abatement of. §§ 16(a), (b)	22-23
burden relieved by Reconstruction Finance Corporation loans.	
§ 19(c)	26
charitable distribution of use—credit or refund. § 15(c)	20-21, 42
collection of. §§ 19(a), (b)	26, 47, 66, 73, 79
contracts, existing. § 18	25-26
defined	74, 76
misrepresentations <i>re</i> . § 20	26-27, 40-41
payment, postponement of. §§ 19(b), (c)	26, 47, 67
Tax-Exemption Certificates, <i>see</i> "Certificates."	
Tax-Paid Cotton, <i>see</i> "Identification."	
Tax-Payment Warrants	78-79, 80
<i>see generally</i> "Penalties", "Tobacco."	
Tenants, protection of interests of	65, 72, 79

	Page
Termination :	
cotton	65
emergency:—Act generally; specific basic commodities. § 13	18, 19
floor stocks tax—refunds. § 16(a) (2)	22
processing tax. § 9(a)	12
sugar beets and sugarcane taxes. § 13	18, 40
tobacco tax	81
Territories :	
separate funds for—sugar tax proceeds. § 15(f)	22, 38
sugar imports—quotas assigned. § 8a(1)(A)(ii)	9, 35-36
sugar rental or benefit payments. § 15(f)	22, 38
tobacco imports—quotas assigned	82
Title of Agricultural Adjustment Act	1n., 30
Tobacco, see generally "Exemptions from Taxes", "Kerr Tobacco Act", "Rate of Tax."	
base period for. § 2(1)	1
basic agricultural commodity. § 11	17
processing defined (drying; fertilizer; insecticides). § 9(d) (3)	14
sale defined	76
tax levied on sale of	77
Trade Practices :	
cotton marketing—prevention of unfair	67
elimination of unfair. § 8(3)	7-8
reports by licensees. § 8(4)	8
Transporting :	
drought sufferers—special carrier rates	53
sugar, restrictions on. § 8a(1)(A)	8-9, 34-36
Treasury, see "Secretary of Treasury."	
Trusts, see "Antitrust Laws."	
Tuberculosis, elimination of—cattle	17n., 32
Type of Commodity—exclusion from operation of Act. § 11	17
U	
Undue Fluctuations, in cotton market	65
Unemployment Relief, see "Relief, sugar."	
Unfair Competition :	
Bankhead Cotton Act	65, 67
Kerr Tobacco Act	77
Unfair Practices or Charges, see "Trade Practices."	
Uses of Product, designated—rate of processing tax affected by. § 9(b)	13, 33-34
V	
Vendee and Vendor, see "Existing Contracts."	
Violations, see "Collection of Taxes", "District Attorneys", "Evidence, obtaining of", "Existing Acts of Congress, necessity of conforming with", "License, revocation and suspension", "Milk and Milk Products, sale and distribution", "Regulations"; see generally "Attorney General", "District Courts of United States", "Federal Trade Commission Act", "Hearings."	
Virgin Islands, see "Insular Possessions."	
Virginia Sun-Cured Tobacco :	
defined	76
exempted from sales tax	77
Voluntary Methods, see "Reduction, acreage."	
W	
Wages, minimum, see "Minimum Wages."	
Warehouse Receipts :	
cancellation of—delivery of basic agricultural commodities restricted without. § 8(5)	8
cotton—indemnification for lost. § 3(b) (2)	2
cotton loans, collateral for. § 4(a)	3, 43
pledge to Reconstruction Finance Corporation not required. § 5	4, 4n., 44

	Page
Warehouse Stocks, classes of—not included under retail stocks. § 16(b)-	23
Warehousemen, information returns-----	79
Warrants, <i>see</i> "Tax-Payment Warrants."	
Weight basis for sales tax computation. § 9(a)-----	12
Wheat:	
basic agricultural commodity. § 11-----	17
processing defined. § 9(d)(1)-----	13-14
protein content, premiums for—current average farm price. § 9(b)-----	13
Wholesaler, existing contracts of—subject to tax. § 18-----	25-26
Witnesses, under Federal Trade Commission Act. § 10(h)-----	17, 54-55

Y

Year, *see* "Calendar Year", "Crop Year", "Marketing Year."



